Annual Report of Municipal Statistics for New Brunswick

Rapport annuel des statistiques municipales du Nouveau-Brunswick

2004

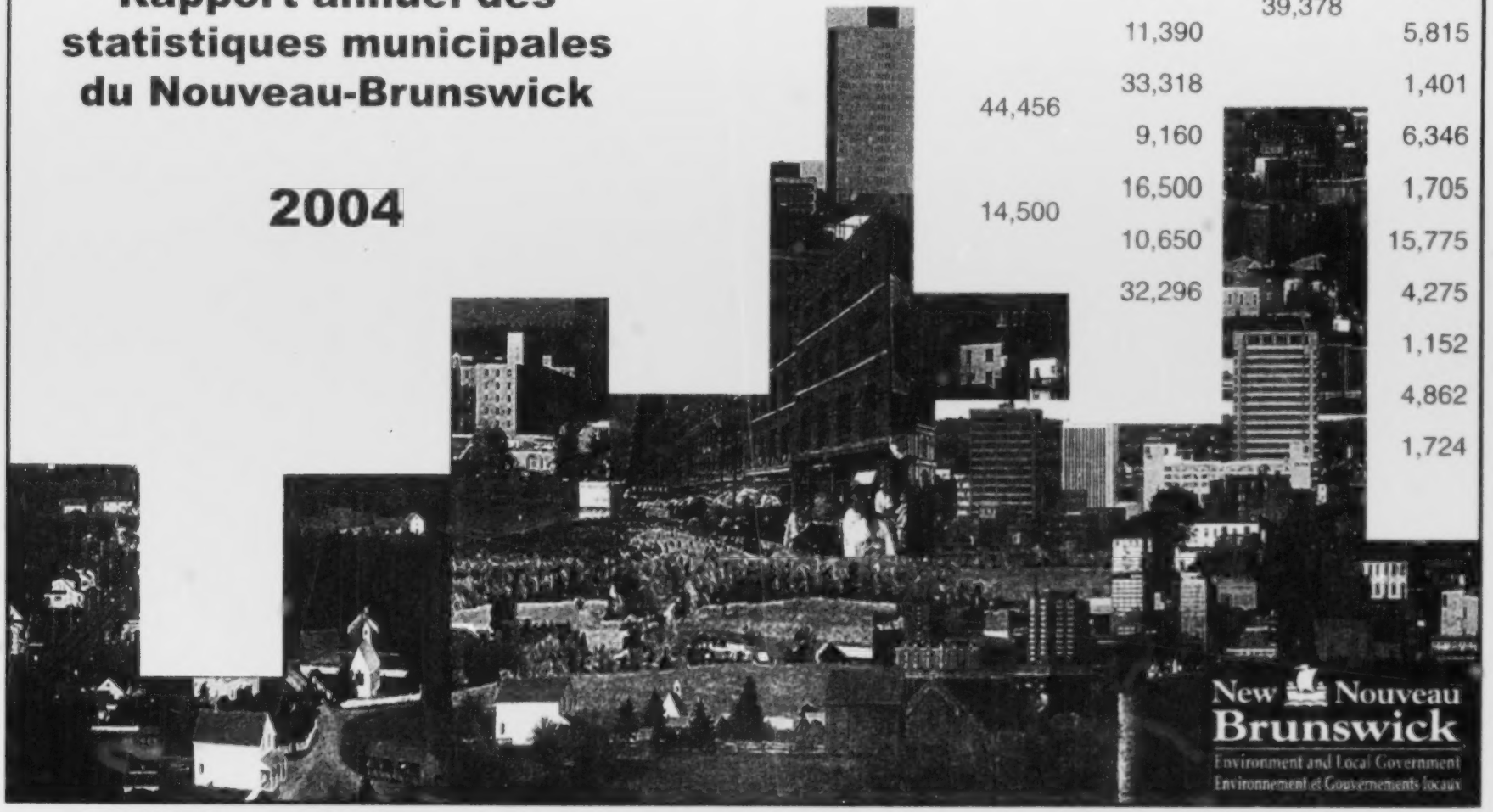
12,175
54,535
69,330
118,106
77,754

5,000
16,200
44,456
14,500

42,100
5,200
13,275
29,740
36,400
11,390
33,318
9,160
16,500
10,650
32,296

12,500
40,561
40,000
39,378

6,953
7,449
8,277
3,711
3,640
5,815
1,401
6,346
1,705
15,775
4,275
1,152
4,862
1,724



FOREWORD

The Department of Environment and Local Government is pleased to present the Annual Report of Municipal Statistics for 2004. This report covers New Brunswick's 103 municipalities (8 cities, 26 towns, and 69 villages), 269 Local Service Districts and 1 Rural Community.

This report, which contains data based on 2004 budgets submitted by local governments, can be used by local governments in analyzing their fiscal position. It represents a basic tool to help municipalities with future financial planning.

The report contains eight sections dealing with, to name a few, the budgets and tax rates of municipalities and local service districts; the property assessment, tax base, and long-term debt of municipalities; and information on budgets and actual results for each municipality over a five-year period. We hope this document will provide maximum assistance and information to municipalities and other interested parties regarding municipal statistics. We always appreciate receiving input or suggestions on how this report could be improved.

I hope this document will be both informative and useful. I extend my thanks to all municipalities and staff of the Local Government Finance and Community Service Delivery Branch who contributed to this report.

AVANT-PROPOS

104-07323/

Le ministère de l'Environnement et des Gouvernements locaux est heureux de présenter le rapport annuel des statistiques municipales de l'année 2004. Pour l'année 2004, le Nouveau-Brunswick comptait 103 municipalités (8 cités, 26 villes et 69 villages) ainsi que 269 districts de services locaux et 1 communauté rurale.

Le rapport contient des données basées sur les budgets soumis par les administrations locales pour l'année 2004. Ce document peut les aider à analyser leur situation financière et à faire de la planification.

Le rapport contient huit sections portant, entre autres, sur les budgets et les taux de taxe des municipalités et des districts de services locaux, sur l'évaluation foncière, l'assiette fiscale et la dette à long terme des municipalités et des informations sur les budgets et les vérifications sur une période de cinq ans pour chaque municipalité. Nous voulons que le rapport fournisse le maximum d'information et d'aide aux municipalités ainsi qu'à toute personne intéressée aux statistiques municipales. Nous aimons avoir vos commentaires ou vos suggestions sur la façon d'améliorer notre rapport.

Je souhaite que ce document soit utile et informatif. En terminant, je tiens à remercier les municipalités et le personnel de la Direction des finances des administrations locales et de la prestation des services aux communautés qui ont collaboré à la préparation de ce rapport.

Hermel Vienneau
Deputy Minister \ Sous-ministre

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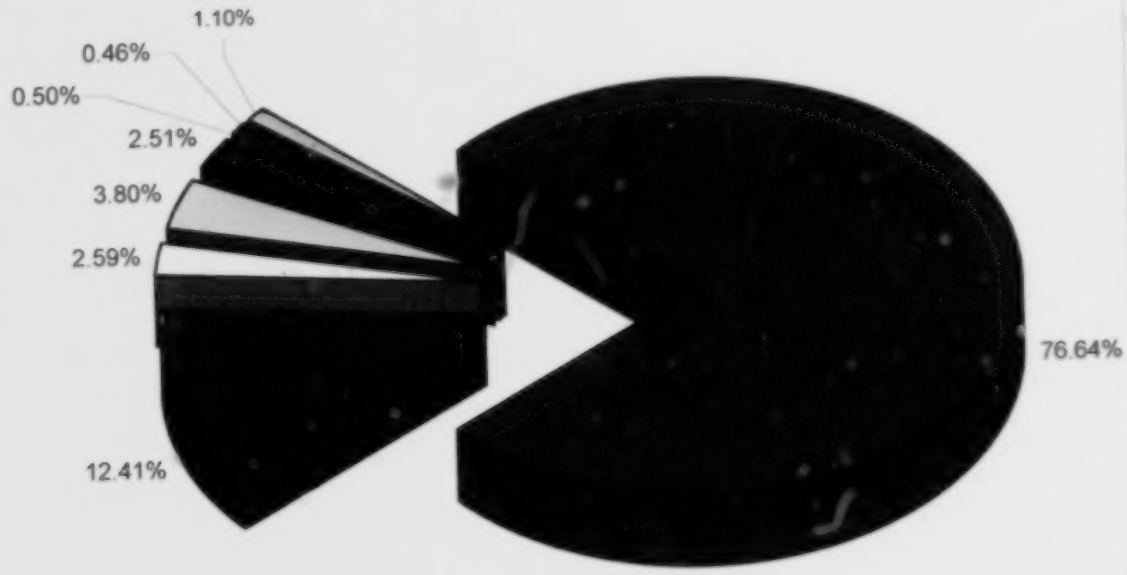
SECTION 1

MUNICIPAL BUDGETS BY FUNCTION - REVENUES & EXPENDITURES

2004

BUDGETS MUNICIPAUX PAR FONCTION - REVENUS ET DÉPENSES

TOTAL REVENUES - 2004- TOTAL DES REVENUS
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES



- Warrant / Mandat
- Unconditional Grant / Subvention inconditionnelle
- Services to Other Gov'ts / Services-autres gouvernements
- Sale of Services / Vente de services
- Other Revenue Own Sources / Autres revenus propres sources
- 2002 Surplus / Surplus 2002
- Conditional Transfers / Transferts conditionnels
- Other Transfers / Autres transferts

SECTION 1

MUNICIPAL BUDGETS BY FUNCTION

REVENUES

There are three general sources of revenue to finance the operating budgets of municipalities: 11% is derived from non-tax revenue and 89% comes from the combined unconditional grant and local warrant. Non-tax revenue is derived from revenue earning enterprises such as rental of properties, investments, fees for licenses or permits, fine revenues and the sale of services. The remainder of the budget is financed through the unconditional grant and local taxation (local warrant). The local warrant is the portion of the budget that is raised through property taxes.

EXPENDITURES

The *Municipalities Act* defines the services that the Municipal Council may provide to its community. While police protection is the only mandatory service, municipalities may provide a wide range of local services. For statistical purposes, these services are grouped into a number of general categories as displayed in the following section. In addition, municipalities may provide water and sewer and other utilities. These are accounted for in a separate fund.

SECTION 1

BUDGETS MUNICIPAUX PAR FONCTION

REVENUS

Il existe trois sources générales de revenus servant à financer les budgets des municipalités: 11% proviennent des revenus non fiscaux et 89% de la subvention inconditionnelle et du mandat local. Les revenus non fiscaux proviennent d'activités lucratives entreprises par la municipalité comme par exemple la location de locaux, l'investissement, les droits pour les licences et permis, les amendes et la vente de services. L'autre tranche du budget provient de la subvention inconditionnelle et des impôts locaux (mandat local). Le mandat local est la partie du budget net qui provient des impôts fonciers.

DÉPENSES

La *Loi sur les municipalités* définit les services que le conseil municipal peut fournir à sa localité. Le service de police est le seul service obligatoire. Les municipalités peuvent toutefois offrir une vaste gamme de services locaux. À des fins statistiques, ces services sont regroupés sous les catégories générales qui figurent dans la section suivante. Les municipalités peuvent également fournir les services d'eau et d'égout et d'autres services publics qui font l'objet d'un fonds distinct.

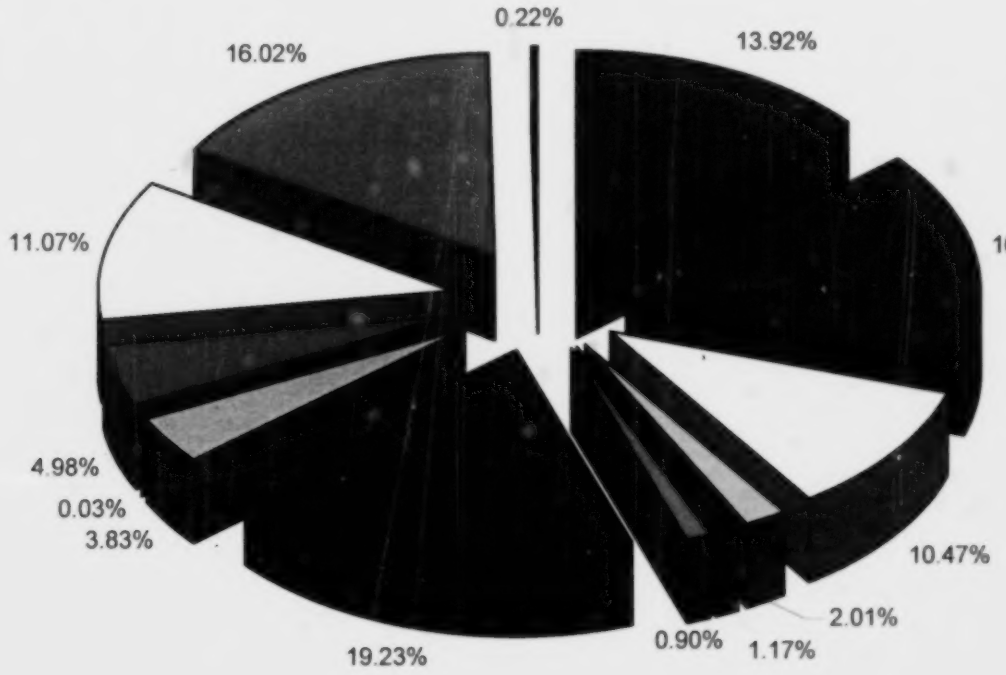
No.	Municipality / Municipalité	NET BUDGET / BUDGET NET Warrant / Mandat	Unconditional Grant / Subvention inconditionnelle	NON-TAX REVENUES / RECETTES NON FISCALES Services to other Gov'ts / Services-autres gouvernements	Sale of Services / Vente de services	Other Revenue Own Sources / Autres revenus propres sources	Conditional Transfers / Transferts conditionnels	Other Transfers / Autres transferts	2002 Surplus / Surplus 2002	Total Revenues / Total des revenus	No.
1	FREDERICTON	50,679,370	5,590,504	612,665	3,284,190	2,344,258	158,951	42,952	256,296	62,969,186	1
2	MONCTON	60,490,823	10,616,241	889,636	3,732,671	1,992,700		4,194	28,869	77,755,134	2
3	SAINT JOHN	69,057,248	17,208,171	195,000	2,320,200	2,313,437	407,500	1,331,313	104,443	92,937,312	3
	GROUP "A" TOTALS / TOTAL DU GROUPE "A"	180,227,441	33,414,916	1,697,301	9,337,061	6,650,395	566,451	1,378,459	389,608	233,661,632	
4	BATHURST	12,102,055	2,348,373	157,833	863,600	332,747		54,666		15,859,274	4
5	CAMPBELLTON	5,610,728	1,665,393	356,443	37,500	174,100		178,668	368,568	8,391,400	5
6	DALHOUSIE	4,629,263	689,055	94,780	115,693	29,250	11,046	4,965	35,182	5,609,234	6
7	DIEPPE	16,728,913	917,025	164,000	460,119	367,100		365,412	55,445	19,058,014	7
8	EDMUNDSTON	14,152,283	2,334,034	397,736	547,150	290,575	39,282	1,815	23,413	17,786,288	8
9	MIRAMICHI	17,300,474	2,139,212	511,070	481,750	105,820		247,724	5,973	20,792,023	9
	GROUP "B" TOTALS / TOTAL DU GROUPE "B"	70,523,716	10,093,092	1,681,862	2,505,812	1,299,592	50,328	853,250	488,581	87,496,233	
10	CARAQUET	2,909,000	548,403	195,701	96,100	204,125	2,500		1,991	3,957,820	10
11	GRAND FALLS/GRAND-SAULT	4,596,263	588,002	399,417	103,375	59,300		283		5,746,640	11
12	OROMOCTO	7,247,662	727,787	403,000	877,635	207,455	82,260	578,534	553,818	10,678,151	12
13	SACKVILLE	5,490,805	522,822	106,634	47,707	70,672	8,900	120	10,094	6,257,754	13
14	SHEDIAC	3,866,082	572,528	203,760	238,262	73,300	20,000	1	7,334	4,981,267	14
15	SHIPPAGAN	2,155,470	345,161	96,310	182,000	83,950		140,000		3,002,891	15
16	ST. STEPHEN	3,805,552	620,940	154,758	80,884	165,632	31,600	546,968	33,425	5,439,759	16
17	SUSSEX	3,227,094	386,364	143,007	202,493	26,100		164,703	839	4,150,600	17
18	TRACADIE-SHEILA	3,189,175	445,963	145,803	233,500	94,139	500	30,600		4,139,680	18
19	WOODSTOCK	3,730,461	482,551	265,776	400,000	72,000		82,615		5,033,403	19
	GROUP "C" TOTALS / TOTAL DU GROUPE "C"	40,217,564	5,240,521	2,114,166	2,461,956	1,056,673	145,760	1,543,824	607,501	53,387,965	

No.	Municipality / Municipalité	NET BUDGET / BUDGET NET Warrant / Mandat	Unconditional Grant / Subvention inconditionnelle	NON-TAX REVENUES / RECETTES NON FISCALES Services to other Gov'ts / Services-autres gouvernements	Sale of Services / Vente de services	Other Revenue Own Sources / Autres revenus propres sources	Conditional Transfers / Transferts conditionnels	Other Transfers / Autres transferts	2002 Surplus / Surplus 2002	Total Revenues / Total des revenus	No.
20	ATHOLVILLE	1,653,990	119,473		3,100	84,332		378		1,861,273	20
21	BERESFORD	2,235,518	452,016	68,508	86,496	550	90,460	140	4,683	2,938,371	21
22	CHARLO	659,193	191,905	118,218	14,000	4,000		12,675		999,991	22
23	EEL RIVER CROSSING	451,980	132,767	58,241		9,822	30,934	2,731	2,397	688,872	23
24	GRAND BAY/WESTFIELD	2,609,799	327,683	86,615	13,094	38,765	117,082	222	5,320	3,198,580	24
25	NEW MARYLAND	2,211,752	195,254	85,512		83,863	24,000		1,351	2,601,732	25
26	QUISPAMSIS	7,721,397	803,914	35,834	404,584	170,859	50,000	8,947	2,283	9,197,818	26
27	RIVERVIEW	10,932,071	1,297,545	351,564	563,280	513,300	442,287		267,609	14,367,656	27
28	ROTHESAY	7,532,078	401,500	69,982	160,548	64,203	88,844	275,000	2,845	8,595,000	28
	GROUP "D" TOTALS TOTAL DU GROUPE "D"	36,007,778	3,922,057	874,474	1,245,102	969,694	843,607	300,093	286,488	44,449,293	
29	BELLEDUNE	2,943,961	40,828	395,135	47,037	6,400	13,400	1,534	1,253	3,449,548	29
30	BLACKS HARBOUR	767,143	149,628	33,538	64,397	38,096		33,083	129	1,086,014	30
31	BOUCTOUCHE	1,325,315	170,736	108,062	100,000	52,740		419		1,757,272	31
32	CAP-PELÉ	1,193,717	190,826	60,163	322,193	79,135		60,268	10,771	1,917,073	32
33	CHIPMAN	762,303	148,676	464,040	31,000	18,175	16,200	40,666	17,387	1,498,447	33
34	CLAIR	435,416	75,673	35,890	2,000	84,096			35,091	668,166	34
35	DOAKTOWN	533,944	71,626	17,907	58,211	11,300	500			693,486	35
36	FLORENCEVILLE	1,043,814	13,671	45,947	102,700	136,846	53,205		505	1,396,688	36
37	GRANDE-ANSE	385,758	103,441	152,669	73,181	5,450	2,000			722,499	37
38	GRAND MANAN	1,358,807	168,839	11,600	15,345	10,990	17,248	276	7,008	1,590,113	38
39	HAMPTON	2,035,190	260,187	360,683	336,582	241,395	3,200			3,237,237	39
40	HARTLAND	653,495	116,766	68,636	55,000	104,400	1,707	22,785	2,804	1,025,593	40
41	HILLSBOROUGH	568,521	130,961	47,455	97,200	300		43,700	13,611	901,748	41
42	KEDGWICK	497,724	131,387	126,952	28,200	11,200		220	1,388	797,071	42
43	LAMÈQUE	901,238	146,011	123,576	25,700	72,300		21,203		1,290,028	43
44	McADAM	496,678	231,977	9,821	10,010	29,800	12,753			791,039	44
45	MEMRAMCOOK	1,990,592	386,321	16,569	117,760	44,108		88,195		2,643,545	45
46	MINTO	1,037,418	289,963	155,857	43,000	35,988		22,811	6,924	1,591,961	46
47	NACKAWIC	1,265,979	115,808	46,889	56,816	14,253		80,598	14,851	1,595,194	47
48	NÉGUAC	849,488	163,809	158,313	610	117,115		40,594	2,081	1,332,010	48
49	PERTH-ANDOVER	964,364	153,512	162,053		73,880		97,397	227,220	1,678,426	49

No.	Municipality / Municipalité	NET BUDGET / BUDGET NET Warrant / Mandat	Unconditional Grant / Subvention inconditionnelle	NON-TAX REVENUES / RECETTES NON FISCALES Services to other Gov'ts / Services-autres gouvernements	Sale of Services / Vente de services	Other Revenue Own Sources / Autres revenus propres sources	Conditional Transfers / Transferts conditionnels	Other Transfers / Autres transferts	2002 Surplus / Surplus 2002	**Total Revenues / Total des revenus**	No.
50	PETIT-ROCHER	846,939	223,898	84,091	124,820	650		2,700		1,283,098	50
51	PETITCODIAC	787,226	161,376	120,701	109,000	54,884		138	29,756	1,263,081	51
52	PLASTER ROCK	652,980	106,446	79,790	41,195	22,180	730	77	690	904,068	52
53	REXTON	485,353	68,413	82,699		22,700	4,791		13	663,969	53
54	RICHIBUCTO	876,651	125,764	67,803	268,000	28,100			4,996	1,371,314	54
55	ROGERSVILLE	589,086	135,548	108,350		43,554		9,223		885,761	55
56	SAINT ANDREWS	1,846,869	127,435	103,627	223,100	129,850		304,543	11,024	2,746,448	56
57	SAINT-ANTOINE	626,082	113,347	114,015	1,000	5,667		27,369		887,480	57
58	SAINT-LÉONARD	691,031	179,252	377,237	57,025	97,450	3,000	6,797	25,012	1,436,804	58
59	SAINT-LOUIS-DE-KENT	500,893	117,720	66,286	151,250	4,000		33,559	5,357	879,065	59
60	SAINT-QUENTIN	1,119,939	177,502	85,481	22,250	156,190		27,023	859	1,589,244	60
61	SALISBURY	764,096	93,901	85,271		6,500		66,156		1,015,924	61
62	ST. GEORGE	1,059,128	113,057	62,135	600	15,700			164	1,250,784	62
	GROUP "E" TOTALS / TOTAL DU GROUPE "E"	32,857,138	5,004,305	4,039,241	2,585,182	1,775,392	128,734	1,031,334	418,894	47,840,220	
63	ALMA	196,865	19,483	10,113	15,000	250	7,399	704		249,814	63
64	AROOSTOOK	101,693	37,236		400	10,002		2,939		152,270	64
65	BAKER-BROOK	284,689	65,116	40,636		8,800		155	11,163	410,559	65
66	BALMORAL	736,555	182,274	91,526		5,658		62	23,381	1,039,456	66
67	BAS-CARAQUET	596,098	201,646	50,425	1,950	20,461	3,494	15,000	504	889,578	67
68	BATH	280,910	44,324	1,063	34,670	6,293		1,880		369,140	68
69	BERTRAND	438,390	125,436	81,322	17,000	2,950	5,000	5,646		675,744	69
70	BLACKVILLE	411,392	72,121	50,227		13,520	1,489		391	549,140	70
71	BRISTOL	463,475	18,585	51,474	1,000	3,325	6,000	4,000		547,859	71
72	CAMBRIDGE-NARROWS	512,194	39,543			2,300		76	10,419	564,532	72
73	CANTERBURY	124,830	29,422	26,280				1,207	2,621	184,360	73
74	CENTREVILLE	339,821	24,369	38,747	9,000	9,000		75	14,297	435,309	74
75	DORCHESTER	428,440	80,734	35,847	149	2,750		47,560	11,960	607,440	75
76	DRUMMOND	431,767	47,823	69,085	3,700		20,000		14,181	586,556	76
77	FREDERICTON JUNCTION	313,908	74,019	82,663		400		10,300	6,794	488,084	77
78	GAGETOWN	349,438	52,208	6,514		8,200		186		416,546	78
79	HARVEY	138,516	15,997			3,650		168	2,452	160,783	79
80	LAC-BAKER	63,655	28,692	40,333	6,000	101	2,788	62	435	142,066	80

No. / No.	Municipality / Municipalité	NET BUDGET / BUDGET NET: Warrant / Mandat	Unconditional Grant / Subvention inconditionnelle	NON-TAX REVENUES / RECETTES NON FISCALES: Services to other Gov'ts / Services-autres gouvernements	Sale of Services / Vente de services	Other Revenue Own Sources / Autres revenus propres sources	Conditional Transfers / Transferts conditionnels	Other Transfers / Autres transferts	2002 Surplus / Surplus 2002	Total Revenues / Total des revenus	No. / No.
81	LE GOULET	238,919	88,657	10,760		7,200	6,762	11,000		363,298	81
82	MAISONNETTE	228,103	61,524	10,542	1,347	1,700	1,352	192		304,760	82
83	MEDUCTIC	92,747	9,197	21,908	1,500				1,450	126,802	83
84	MILLVILLE	91,914	23,269	41,871	250	750			1,435	159,489	84
85	NIGADOO	347,742	97,493	27,775	8,100	2,400		6,064	967	490,541	85
86	NORTON	438,400	129,886	56,022	101,441	11,700		16,133	99	753,681	86
87	PAQUETVILLE	317,844	48,784	91,654		159,478		5,570	125	623,455	87
88	POINTE-VERTE	348,217	133,715	49,323	7,860	27,407	5,457	11,624		583,603	88
89	PORT ELGIN	231,013	57,753	80,891		6,400		233	25,166	401,455	89
90	RIVERSIDE-ALBERT	139,192	36,857	42,415	21,480	800				240,744	90
91	RIVIÈRE-VERTE	314,402	78,666	47,110		11,487		2,998	35,175	489,838	91
92	SAINT-ANDRÉ	180,101	31,340	127,491		3,500		6,000	4,759	353,191	92
93	SAINT-FRANÇOIS-DE-MADAWASKA	414,579	54,447	106,748	52,600	15,650	275,000		5,998	925,022	93
94	SAINT-LÉOLIN	213,500	88,991	8,172		6,800		9,684	8,583	335,730	94
95	SAINTE-ANNE-DE-MADAWASKA	434,272	119,738	339,085	28,000			47,597	28,086	996,778	95
96	SAINTE-MARIE-SAINT-RAPHAËL	347,768	124,086	38,191		11,086		11,021		532,152	96
97	ST-HILAIRE	206,323	14,081		5,000	8,900			6,249	240,553	97
98	ST-ISIDORE	314,531	74,464	236,866		36,255		4		662,120	98
99	ST. MARTINS	176,444	27,348	86,856	500	2,000	137,930		10,600	441,678	99
100	STANLEY	238,826	16,982	76,943		20,979	10,000	193		363,923	100
101	SUSSEX CORNER	587,732	75,468	7,030	22,950	820			21,860	715,860	101
102	TIDE HEAD	495,941	75,527			1,175		157	484	573,284	102
103	TRACY	198,568	58,301			8,955		812	1,523	268,159	103
	GROUP "F" TOTALS TOTAL DU GROUPE "F"	12,809,714	2,685,602	2,183,906	339,897	443,102	462,671	219,302	251,156	19,415,352	
	TOTAL ALL GROUPS TOTAL DES GROUPES	**372,643,351**	**60,360,493**	**12,590,952**	**18,475,010**	**12,194,848**	**2,217,551**	**5,326,262**	**2,442,228**	**486,250,695**	

TOTAL EXPENDITURES - 2004 - TOTAL DES DÉPENSES
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES



- General Government / Services d'administration générale
- Police / Services de police
- Fire Protection / Protection contre l'incendie
- Water Cost Transfer / Frais de distribution de l'eau
- Emergency Measures / Mesures d'urgence
- Other Protection Services / Autres services de protection
- Transportation / Services de transport
- Environmental Health / Services d'hygiène
- Public Health / Services de santé publique
- Environmental Development / Services d'aménagement
- Recreation & Cultural / Services récréatif & culturel
- Financial Services / Services financiers
- 2002 Deficit / Déficit 2002

No. / No	Municipality / Municipalité	General Government / Services d'administration générale	Police / Services de police	Fire Protection / Protection contre l'incendie	Water Cost Transfer / Frais de distribution de l'eau	Emergency Measures / Mesures d'urgence	Other Protection Services / Autres services de protection	Transportation / Services de transport	Environmental Health / Services d'hygiène	Public Health / Services de santé publique	Environmental Development / Services d'aménagement	Recreation & Cultural / Services récréatif & culturel	Fiscal Services: Debt Costs / Services financiers: Service de la dette	Fiscal Services: Transfers / Services financiers: Transferts	2002 Deficit / Déficit 2002	**Total Expenditures / Total des dépenses**	No
1	FREDERICTON	16,061,168	8,688,182	7,162,017	1,070,612		511,185	9,580,163	1,900,217	31,929	3,766,857	3,209,938	552,000	10,504,918		62,969,186	1
2	MONCTON	9,551,935	13,891,552	9,437,724	1,580,475	9,726	994,203	13,449,235	2,182,747		2,912,934	11,515,003	11,919,600	300,000		77,755,134	2
3	SAINT JOHN	9,698,517	16,208,940	14,999,995	1,400,000	1,453,454	1,100,000	17,799,587	3,019,244		7,803,698	6,022,162	11,371,504	2,060,211		92,937,312	3
	GROUP "A" TOTALS / TOTAL DU GROUPE "A"	35,311,620	38,788,674	31,599,736	3,991,087	1,463,180	2,605,388	40,828,985	7,102,208	31,929	14,483,489	20,747,103	23,843,104	12,865,129	0	233,661,632	
4	BATHURST	2,005,721	3,122,707	1,415,295	449,383	500	108,383	3,236,806	268,045		420,306	2,104,415	2,377,186	65,000	285,517	15,859,274	4
5	CAMPBELLTON	847,174	1,688,848	497,205	12,500	2,500	61,815	1,796,470	359,475		222,211	1,146,367	1,438,940	5,000	312,895	8,391,400	5
6	DALHOUSIE	656,138	729,617	590,355	361,001		12,200	1,355,534	246,035		158,613	677,920	821,821			5,609,234	6
7	DIEPPE	1,444,788	2,024,346	1,698,048	902,000	3,440	275,990	3,000,582	517,200		1,237,628	3,394,462	3,314,327	1,245,203		19,058,014	7
8	EDMUNDSTON	1,391,060	2,724,120	1,058,182	603,360	448,163	13,950	4,671,861	912,000		530,436	2,346,774	2,586,382	500,000		17,786,288	8
9	MIRAMICHI	2,133,140	3,466,069	1,826,837	629,442	576,893	69,425	4,361,899	648,300		970,384	3,076,358	2,044,390	1,038,886		20,792,023	9
	GROUP "B" TOTALS / TOTAL DU GROUPE "B"	8,478,021	13,755,707	7,085,922	2,957,686	1,031,496	541,763	18,423,152	2,951,055	0	3,489,578	12,746,296	12,583,056	2,854,089	598,412	87,496,233	
10	CARAQUET	724,915	742,422	108,667	95,000	5,500	14,036	757,473	213,700		352,338	480,032	461,767	2,000		3,957,820	10
11	GRAND FALLS/GRAND-SAULT	884,578	1,235,039	125,586	100,000	7,500	3,500	1,199,862	220,025		252,829	563,587	919,130	222,278	12,726	5,746,640	11
12	OROMOCTO	1,210,248	1,173,215	1,634,650		15,620	177,165	1,833,034	318,465		225,150	1,091,166	554,639	2,444,799		10,678,151	12
13	SACKVILLE	608,390	1,232,577	173,908	226,000	6,000	16,900	1,275,805	305,763		486,004	470,133	611,274	845,000		6,257,754	13
14	SHEDIAC	583,951	865,000	267,735	205,000		17,500	806,770	161,141		355,432	767,330	951,407	1		4,981,267	14
15	SHIPPAGAN	633,200	432,000	110,730	75,000	2,000	4,000	582,600	161,000		72,000	548,500	315,300	1,171	55,390	3,002,891	15
16	ST. STEPHEN	703,672	1,068,300	545,267	125,000		140,361	1,358,055	237,580		235,824	485,725	531,975	8,000		5,439,759	16
17	SUSSEX	451,800	778,600	186,100	47,000	2,100	27,900	1,106,600	295,200		154,500	726,600	189,200	185,000		4,150,600	17
18	TRACADIE-SHEILA	494,038	765,000	113,000	63,000			813,500	148,800		195,500	687,650	347,742	500,904	10,546	4,139,680	18
19	WOODSTOCK	413,077	1,049,184	373,500	106,000	6,175	15,000	1,047,452	248,027		120,372	903,704	173,514	555,500	21,898	5,033,403	19
	GROUP "C" TOTALS / TOTAL DU GROUPE "C"	6,707,869	9,341,337	3,639,143	1,042,000	44,895	416,362	10,791,151	2,309,701	0	2,449,949	6,724,397	5,055,948	4,764,653	100,560	53,387,965	

No	Municipality	General Government	Police	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transport-ation	Environ-mental Health	Public Health	Environ-mental Development	Recreation & Cultural	Fiscal Services: Debt Costs	Fiscal Services: Transfers	2002 Deficit	Total Expenditures	No
No	Municipalité	Services d'adminis-tration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménage-ment	Services récréatif & culturel	Services financiers: Service de la dette	Services financiers: Transferts	Déficit 2002	Total des dépenses	No
20	ATHOLVILLE	389,768	122,909	106,100	166,876	4,000	7,700	352,664	82,529		94,493	286,991	230,408	14,000	2,835	1,861,273	20
21	BERESFORD	338,563	742,527	64,922		300	22,849	581,069	187,949		48,637	393,702	556,353	1,500		2,938,371	21
22	CHARLO	193,847	128,961	56,500	15,000	500	2,000	337,072	91,000		26,000	31,500	114,586		3,025	999,991	22
23	EEL RIVER CROSSING	134,487	118,815	58,115	38,076		1,000	192,052	65,277		21,502	24,629	25,744	9,175		688,872	23
24	GRAND BAY-WESTFIELD	500,501	513,855	363,749		5,749	19,551	934,733	162		126,574	286,362	397,344	50,000		3,198,580	24
25	NEW MARYLAND	399,066	430,000	150,218	4,850	5,000	19,600	458,442	153,887		21,500	200,536	138,965	619,668		2,601,732	25
26	QUISPAMSIS	784,636	1,533,252	1,072,883		128,754	112,413	2,118,023	107,100		128,799	1,520,185	1,567,009	124,764		9,197,818	26
27	RIVERVIEW	1,171,678	2,190,076	925,064	300,000	845,928	274,200	2,077,702	639,500		333,460	2,059,824	1,914,137	1,636,087		14,367,656	27
28	ROTHESAY	985,955	1,246,160	1,073,341	109,500	105,246	25,300	1,922,775	489,739		446,807	598,312	877,365	714,500		8,595,000	28
	GROUP "D" TOTALS TOTAL DU GROUPE "D"	4,898,501	7,026,555	3,870,892	634,302	1,095,477	484,613	8,974,532	1,817,143	0	1,247,772	5,402,041	5,821,911	3,169,694	5,860	44,449,293	
29	BELLEDUNE	545,453	425,000	158,060	16,180	373,135	7,000	812,900	147,700		305,700	224,700	361,000	72,720		3,449,548	29
30	BLACKS HARBOUR	196,765	170,235	99,222	58,000	3,653	4,065	157,352	50,405	15,850	20,743	134,337	100,887	74,500		1,086,014	30
31	BOUCTOUCHE	284,963	275,500	88,850	31,417		6,900	433,220	141,000		152,418	164,850	103,610	65,990	8,554	1,757,272	31
32	CAP-PELÉ	354,860	247,000	82,356		8,623		282,890	81,388		84,084	566,089	209,783			1,917,073	32
33	CHIPMAN	294,463	127,448	79,950		388,530	3,500	173,528	56,360		7,100	144,808	222,760			1,498,447	33
34	CLAIR	142,312	76,807	75,070	45,000		1,200	109,320	45,000		32,522	76,000	42,035	22,900		668,166	34
35	DOAKTOWN	158,293	84,995	43,300			2,300	129,172	60,347		34,694	106,283	37,406	194	36,504	693,488	35
36	FLORENCEVILLE	210,359	67,818	65,545		2,000	13,975	213,680	47,695	44,555	28,000	435,572	210,627	56,862		1,396,688	36
37	GRANDE ANSE	177,179	75,917	58,226				170,309	34,687		13,676	125,141	55,548	43	11,773	722,499	37
38	GRAND MANAN	346,487	232,290	80,000			8,500	378,030	317,599	2,500	13,250	135,802	75,655			1,590,113	38
39	HAMPTON	455,987	380,500	197,900	10,000	158,290	49,038	629,765	178,500		51,051	631,048	285,960	195,191	14,007	3,237,237	39
40	HARTLAND	127,012	173,638	53,237	24,878	3,200	4,400	174,548	46,115		108,720	235,921	70,303	3,621		1,025,593	40
41	HILLSBOROUGH	182,876	114,632	83,705	7,440	4,000	2,400	253,144	52,200	8,500	23,986	156,590	12,275			901,748	41
42	KEDGWICK	119,967	105,376	63,997	22,500	1,000		130,445	65,246	9,675	8,909	159,994	109,962			797,071	42
43	LAMEQUE	300,141	140,620	88,875	10,000		2,500	204,224	77,007		65,565	240,490	132,265		28,341	1,290,028	43
44	McADAM	176,790	222,400	40,300	11,000		5,000	136,900	45,100		5,600	41,750	56,474		49,725	791,039	44
45	MIRAMICHI	409,169	425,000	112,594	20,730	7,000	15,735	834,993	184,443		99,561	324,357	209,413		550	2,643,545	45
46	MINTO	216,440	341,000	120,000		3,000	7,000	411,710	163,000		43,216	195,500	60,175	30,900		1,591,961	46
47	NACKAWIC	177,126	255,000	109,649	30,000	4,100	31,858	261,142	54,731		40,157	308,515	84,716	238,200		1,595,194	47
48	NEGUAC	252,580	255,000	87,410		2,000	1,420	347,480	45,760		64,845	69,420	205,095	1,000		1,332,010	48
49	PERTH-ANDOVER	197,257	169,812	105,385	37,000	2,500	5,200	270,200	94,089		123,522	237,513	115,770	320,178		1,678,426	49
50	PETIT-ROCHER	166,952	331,097	50,924	30,000		10,178	247,730	88,143		31,444	237,448	83,578	92	5,512	1,283,098	50
51	PETITCODIAC	146,056	128,516	72,850		1,000	1,500	473,111	58,750		29,812	196,500	116,318	38,668		1,263,081	51
52	PLASTER ROCK	134,753	108,491	61,517		900	3,900	187,246	66,665		93,111	178,673	58,832	10,000		904,088	52
53	REXTON	127,825	72,090	53,878		1,000	1,500	218,239	54,000		35,845	53,800	38,988		6,804	663,969	53
54	RICHIBUCTO	230,802	260,880	64,013		706	1,925	170,230	93,000		184,799	258,146	106,813			1,371,314	54
55	ROGERSVILLE	197,140	187,637	93,140			4,400	194,450	52,000		26,200	45,114	58,634	231	26,815	885,761	55
56	SAINT ANDREWS	424,308	264,975	213,488	75,000		14,300	424,500	99,800		68,452	494,625	224,000	443,000		2,746,448	56

No.	Municipality	General Government	Police	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation	Environmental Health	Public Health	Environmental Development	Recreation & Cultural	Fiscal Services: Debt Costs	Fiscal Services: Transfers	2002 Deficit	Total Expenditures	No.
No.	Municipalité	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatif & culturel	Services financiers: Service de la dette	Services financiers: Transferts	Déficit 2002	Total des dépenses	No.
57	SAINT-ANTOINE	132,624	131,008	76,650			7,141	248,683	85,100		27,541	88,028	81,049		11,656	887,480	57
58	SAINT-LÉONARD	219,903	123,265	51,670	32,000	320,328	500	212,610	52,790		18,655	274,110	106,706	24,267		1,436,804	58
59	SAINT-LOUIS-DE-KENT	181,216	88,199	74,326			500	163,580	59,050		32,680	178,152	75,623	25,739		879,065	59
60	SAINT-QUENTIN	379,010	273,350	97,070	12,600	1,600	3,080	272,400	113,170		57,640	219,463	92,681	31,675	35,505	1,589,244	60
61	SALISBURY	178,823	183,906	85,000		3,000	5,500	347,000	71,483		29,811	69,000	42,306		95	1,015,924	61
62	ST. GEORGE	243,544	170,000	102,520	25,000	2,500	8,500	352,984	80,000	31,440	70,400	73,360	49,955	40,581		1,250,784	62
	GROUP "E" TOTALS TOTAL DU GROUPE "E"	8,089,435	6,689,402	2,990,677	498,745	1,292,065	234,915	10,027,715	2,982,343	112,520	2,033,709	7,079,099	3,897,202	1,696,552	235,841	47,840,220	
63	ALMA	57,762	25,810	25,847		1,200	1,000	69,700	27,642	100	7,686	30,000	2,050		1,008	249,814	63
64	AROOSTOOK	35,634	33,820	13,200	9,572			29,391	21,775			700	335	4,500	3,343	152,270	64
65	BAKER BROOK	94,108	53,311	41,746	38,738			98,144	15,050		11,141	14,434	43,887			410,559	65
66	BALMORAL	194,027	165,404	62,771	172,067	2,500		258,441	93,122		23,900	48,700	18,524			1,039,456	66
67	BAS-CARAQUET	216,400	150,321	27,000	40,000		4,000	204,750	65,000		27,026	56,400	98,595	86		889,578	67
68	BATH	62,835	52,686	35,886			2,200	73,178	38,220		17,096	64,409	7,688	136	26,805	369,140	68
69	BERTRAND	117,497	113,441	30,700			1,800	218,050	67,050		13,272	40,615	51,017		22,302	675,744	69
70	BLACKVILLE	114,703	170,000	38,475			3,500	107,429	38,060		6,100	33,000	13,949	22,824		549,140	70
71	BRISTOL	91,000	63,991	40,400		1,500	12,500	169,000	36,000	4,000	20,000	65,655	26,720	25	17,068	547,859	71
72	CAMPBELLTON-NARROWS	100,480	58,206	31,970		1,000	2,000	194,600	39,215	5,000	28,000	16,700	700	86,661		564,532	72
73	CANTERBURY	44,083	35,511	31,000			5,000	41,766	22,500			4,500				184,360	73
74	CENTREVILLE	84,805	47,615	32,000			5,300	121,111	30,000		21,400	52,450	40,436	183		435,309	74
75	DORCHESTER	154,996	84,908	74,200	19,420	8,100	200	118,109	37,367	3,000	25,141	51,920	30,081			607,440	75
76	DRUMMOND	120,971	82,948	76,161	41,796	5,057	2,150	60,850	74,314		14,156	17,540	56,640	33,973		586,556	76
77	FREDERICTON JUNCTION	132,667	61,855	61,040	17,500		6,900	128,160	38,600		1,000	4,100	31,413		4,849	488,084	77
78	GAGETOWN	64,421	60,520	21,200			3,000	150,704	35,000	3,000	13,700	7,000	25,310	4,000	28,690	416,546	78
79	HARVEY	30,008	31,000	14,140			1,150	54,206	14,000		3,150	5,600	7,529			160,783	79
80	LAC BAKER	17,480	20,114	33,328				29,000	11,105		10,339	20,500	200			142,066	80
81	LE GOULET	120,500	86,300	13,000		500	1,400	85,400	37,200		2,800	1,350	12,400		2,448	363,298	81
82	MAISONNETTE	81,821	53,845	42,850				60,950	28,500		7,387	8,500	19,826		1,081	304,760	82
83	MEDUCTIC	20,221	16,821	23,500				24,100	11,020		310	17,900	12,930			126,802	83
84	MILLVILLE	32,148	28,381	45,000		500	3,300	22,050	14,850		4,200	8,400	150	530		159,489	84
85	NIGADOO	136,958	151,030	15,981			5,089	120,110	41,285		10,512	8,395	200			490,541	85
86	NORTON	79,510	121,930	78,177		5,000		350,966	63,044		13,500	14,500	27,052			753,681	86
87	PAQUETVILLE	216,965	59,363	85,872		3,000		97,942	28,000		8,282	10,500	113,521			623,455	87
88	POINTE-VERTE	186,127	150,501	19,068			5,389	134,701	45,599		16,100	3,743	16,671		3,704	583,603	88
89	PORT ELGIN	88,200	38,804	70,800	26,000	1,000	2,400	93,600	23,300		15,820	21,500	20,031			401,455	89
90	RIVERSIDE-ALBERT	52,090	34,977	38,000		600	1,500	39,000	30,500		10,700	25,000	7,149		1,228	240,744	90
91	RIVIÈRE-VERTE	119,646	76,184	43,620	55,398		2,000	95,800	22,160		16,325	16,640	42,065			489,838	91
92	SAINT-ANDRÉ	101,284	36,935	89,748	20,000			32,658	18,530		6,900	23,000	14,136	10,000		353,191	92
93	SAINT-FRANÇOIS-DE-MADAWASKA	134,766	50,908	43,925	55,000	275,000	200	108,125	32,000		30,290	162,719	22,084	10,005		925,022	93
94	SAINT-LÉOLIN	110,562	71,378	38,000				66,500	31,500		4,000	8,000	5,790			335,730	94
95	SAINTE-ANNE-DE-MADAWASKA	129,368	105,412	60,339	58,000	298,245		140,700	49,000		13,471	55,000	101,234	9		996,778	95

No	Municipality	General Government	Police	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation	Environmental Health	Public Health	Environmental Development	Recreation & Cultural	Fiscal Services: Debt Costs	Fiscal Services: Transfers	2002 Deficit	**Total Expenditures**	No
No	Municipalité	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatif & culturel	Services financiers: Service de la dette	Services financiers: Transferts	Déficit 2002	**Total des dépenses**	No
96	SAINTE-MARIE-SAINT-RAPHAEL	162,831	101,015	32,728			100	113,178	46,286		8,000	11,445	15,110	14,687	26,772	532,152	96
97	ST-HILAIRE	76,778	21,093	3,700	16,566			86,285	10,506		10,625	10,000		5,000		240,553	97
98	ST-ISIDORE	154,181	78,053	61,375			1,200	195,363	36,200		8,567	45,630	79,581	2,000		662,120	98
99	ST. MARTINS	51,678	33,286	66,997		152,253		33,763	35,955	4,015	7,332	26,757	29,642			441,678	99
100	STANLEY	87,163	47,940	65,170		1,000	500	60,135	27,800		4,800	19,000	42,618		7,797	363,923	100
101	SUSSEX CORNER	133,070	117,589	34,750	40,000	5,000	3,850	154,232	83,500		32,411	46,469	65,019			715,860	101
102	TIDE HEAD	111,397	102,261	30,800	19,678	840	1,750	110,970	62,794		15,582	45,223	31,324	40,665		573,284	102
103	TRACY	59,595	53,489	17,500			2,300	93,411	24,864		2,400	14,600				268,159	103
	GROUP "F" TOTALS TOTAL DU GROUPE "F"	4,180,737	2,948,946	1,701,943	627,735	760,295	81,678	4,446,500	1,497,413	19,115	485,440	1,139,464	1,133,626	235,364	147,095	19,415,352	
	TOTAL ALL GROUPS TOTAL DES GROUPES	**67,666,163**	**78,550,621**	**50,888,313**	**9,751,555**	**5,687,409**	**4,364,719**	**93,492,035**	**16,630,863**	**163,564**	**24,196,937**	**53,039,400**	**52,334,847**	**25,585,481**	**1,087,768**	**486,250,695**	

SECTION 2

ASSESSMENT AND TAX BASES

2004

ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES

SECTION 2

ASSESSMENT AND TAX BASES

The assessment function in New Brunswick is performed by the Province on behalf of municipalities and other taxing authorities. All real property (with few exceptions) is assessed at its real and true value (market value) as of January 1st of the taxation year. The Province calculates the total value of all properties in each municipality (and Local Service District) and provides this information to the municipality for the determination of the local tax rate. The Province also issues tax bills and undertakes collection of property taxes for municipalities and Local Service Districts.

There are two general classifications of properties: residential and non-residential. Non-residential properties are taxed at one-and-a-half times the prevailing tax rates.

MUNICIPAL ASSESSMENT BASE

The assessment base is the total value of all real property liable to taxation under the *Assessment Act* in a municipality. Real property includes residential and non-residential property.

MUNICIPAL TAX BASE

The municipal tax base consists of the total residential assessment base plus one and one half of the assessed value of non-residential property as defined under the *Assessment Act*.

MUNICIPAL TAX BASE FOR RATE

The municipal tax base for rate provides the municipality with the base on which they can calculate their tax rate. It is derived by adjusting the federal component of the Municipal Tax Base to reflect assessed values on which the Province expects the Federal Government to pay.

SECTION 2

ÉVALUATION FONCIÈRE ET ASSIETTE FISCALE

Au Nouveau-Brunswick, la province effectue l'évaluation pour les municipalités et les autres autorités fiscales. Tous les biens réels (à quelques exceptions près) sont évalués à leur valeur réelle et vraie (valeur du marché) au 1er janvier de l'année d'imposition. La province calcule la valeur totale de tous les biens dans chaque municipalité (et district de services locaux) et fournit cette information à la municipalité qui détermine le taux d'imposition local. Elle envoie aussi les factures d'impôt et perçoit les impôts fonciers pour les municipalités et les districts de services locaux.

Il existe deux catégories générales de biens: biens résidentiels et biens non résidentiels. L'impôt sur les biens non résidentiels est une fois et demie le taux d'imposition en vigueur.

ÉVALUATION FONCIÈRE MUNICIPALE

En vertu de la *Loi sur l'évaluation*, l'évaluation foncière municipale est la valeur totale de l'ensemble des biens réels qui peuvent être taxés dans une municipalité. Les biens réels désignent les biens résidentiels et non résidentiels.

ASSIETTE FISCALE MUNICIPALE

L'assiette fiscale municipale est la base d'évaluation résidentielle plus une fois et demie la valeur imposable d'un bien non résidentiel tel qu'il est défini dans la *Loi sur l'évaluation*.

ASSIETTE FISCALE MUNICIPALE POUR LE TAUX

L'assiette fiscale municipale pour le taux donne à la municipalité une base pour le calcul du taux d'imposition. Elle comprend un rajustement à la valeur des propriétés fédérales pour tenir compte de la valeur de l'évaluation sur laquelle le gouvernement fédéral payera.

No.	Municipality / Municipalité	General Residential Assessment / Évaluation résidentielle générale	Federal Residential Assessment / Évaluation résidentielle fédérale	Provincial Residential Assessment / Évaluation résidentielle provinciale	TOTAL RESIDENTIAL ASSESSMENT / TOTAL ÉVALUATION RÉSIDENTIELLE	General Non-residential Assessment / Évaluation non résidentielle générale	Federal Non-residential Assessment / Évaluation non résidentielle fédérale	Provincial Non-residential Assessment / Évaluation non résidentielle provinciale	TOTAL NON-RESIDENTIAL ASSESSMENT / TOTAL EVALUATION NON RÉSIDENTIELLE	TOTAL MUNICIPAL ASSESSMENT BASE / TOTAL ÉVALUATION FONCIÈRE MUNICIPALE	TOTAL MUNICIPAL TAX BASE / TOTAL ASSIETTE FISCALE MUNICIPALE	TOTAL* MUNICIPAL TAX BASE FOR RATE / TOTAL* ASSIETTE FISCALE MUNICIPALE POUR LE TAUX
1	FREDERICTON (I)	1,932,347,500	2,864,400	475,623,700	2,410,835,600	595,634,300	39,264,900	113,372,200	748,271,400	3,159,107,000	3,533,242,700	3,515,671,482
	(O)	84,923,700	0	49,100	84,972,800	18,626,300	0	93,700	18,720,000	103,692,800	113,052,800	113,052,800
2	MONCTON	2,067,847,300	9,757,100	381,450,100	2,459,054,500	763,415,300	29,829,600	7,926,500	801,171,400	3,260,225,900	3,660,811,600	3,660,588,144
3	SAINT JOHN	1,875,998,700	103,600	406,046,700	2,282,149,000	1,077,591,100	44,978,200	27,548,500	1,150,117,800	3,432,266,800	4,007,325,700	4,003,318,746
	GROUP "A" TOTALS / TOTAL DU GROUPE "A"	5,961,117,200	12,725,100	1,263,169,600	7,237,011,900	2,455,267,000	114,072,700	148,940,900	2,718,280,600	9,955,292,500	11,314,432,800	11,292,631,172
4	BATHURST	335,434,200	12,900	126,666,700	462,113,800	153,731,800	13,600,900	12,063,900	179,396,600	641,510,400	731,208,700	730,800,415
5	CAMPBELLTON	169,826,500	0	97,121,700	266,948,200	42,413,700	593,600	3,971,100	46,978,400	313,926,600	337,415,800	337,406,273
6	DALHOUSIE	73,241,200	0	36,459,000	109,700,200	121,012,200	977,900	2,963,100	124,953,200	234,653,400	297,130,000	296,964,979
7	DIEPPE	619,301,500	0	53,278,000	672,579,500	275,906,900	1,862,400	766,700	278,536,000	951,115,500	1,090,383,500	1,089,902,442
8	EDMUNDSTON	306,953,600	0	124,087,400	431,041,000	168,142,100	3,615,900	1,954,400	173,712,400	604,753,400	691,609,600	690,762,937
	former St. Jacques	84,327,300	0	4,722,400	89,049,700	15,375,900	48,900	4,088,700	19,513,500	108,563,200	118,319,950	118,303,938
	former St. Basile	90,341,500	0	7,349,600	97,691,100	13,856,800	53,700	111,800	14,022,300	111,713,400	118,724,550	118,704,767
	former Verret	15,308,500	0	19,700	15,328,200	1,905,700	0	0	1,905,700	17,233,900	18,186,750	18,186,750
	former Parish of Madawaska	4,145,200	0	0	4,145,200	132,700	0	0	132,700	4,277,900	4,344,250	4,344,250
9	MIRAMICHI (I)	364,606,200	0	148,439,300	513,045,500	324,131,900	8,135,900	14,739,200	347,007,000	860,052,500	1,033,556,000	1,032,689,527
	(O)	116,140,200	0	75,800	116,216,000	12,519,700	1,100	2,047,300	14,568,100	130,784,100	138,068,150	138,068,150
	GROUP "B" TOTALS / TOTAL DU GROUPE "B"	2,179,625,900	12,900	598,219,600	2,777,858,400	1,129,129,400	28,890,300	42,706,200	1,200,725,900	3,978,584,300	4,578,947,250	4,576,134,428
10	CARAQUET	118,812,100	169,900	29,825,600	148,807,600	35,686,900	578,100	3,104,500	39,369,500	188,177,100	207,861,850	207,859,983
11	GRAND FALLS/GRAND-SAULT (I)	168,126,000	0	43,907,100	212,033,100	56,733,400	2,413,400	1,420,600	60,567,400	272,600,500	302,884,200	302,034,201
	(O)	17,116,900	0	23,000	17,139,900	2,516,500	205,700	0	2,722,200	19,862,100	21,223,200	21,223,200
12	OROMOCTO (I)	154,704,600	109,749,800	37,828,100	302,282,500	29,976,400	1,877,000	340,100	32,193,500	334,476,000	350,572,750	346,959,404
	(O)	0	43,195,100	0	43,195,100	310,800	137,953,600	0	138,264,400	181,459,500	250,591,700	238,585,676
13	SACKVILLE	200,682,900	0	120,705,700	321,388,600	22,872,700	303,400	1,039,100	24,215,200	345,603,800	357,711,400	357,707,850
14	SHEDIAC	181,449,200	0	18,133,400	199,582,600	34,457,800	6,171,400	650,100	41,279,300	240,861,900	261,501,550	261,500,624
15	SHIPPAGAN	68,989,100	383,000	35,557,900	104,930,000	20,815,700	1,341,700	6,620,000	28,777,400	133,707,400	148,096,100	148,091,788
16	ST. STEPHEN	128,472,200	0	22,659,600	151,131,800	59,599,600	3,717,100	2,839,400	66,156,100	217,287,900	250,365,950	250,365,392
17	SUSSEX	117,700,200	0	32,116,200	149,816,400	52,982,100	2,413,100	1,553,600	56,948,800	206,765,200	235,239,600	234,806,690
18	TRACADIE-SHEILA	122,737,300	182,900	45,934,000	168,854,200	48,548,900	1,208,900	1,143,300	50,901,100	219,755,300	245,205,850	245,189,880
19	WOODSTOCK (I)	141,701,800	0	33,040,100	174,741,900	49,067,400	2,883,200	2,931,900	54,882,500	229,624,400	257,065,650	257,063,920
	(O)	5,383,500	0	3,800	5,387,300	1,446,900	0	2,800	1,449,700	6,837,000	7,561,850	7,561,850
	(O) Connell Rd.	0	0	0	0	0	0	0	0	0	0	0
	(O) Industrial Park	14,100	0	0	14,100	790,100	0	0	790,100	804,200	1,199,250	1,199,250
	GROUP "C" TOTALS / TOTAL DU GROUPE "C"	1,425,889,900	153,680,700	419,734,500	1,999,305,100	415,805,200	161,066,600	21,645,400	598,517,200	2,597,822,300	2,897,080,900	2,880,149,708
20	ATHOLVILLE	31,483,000	0	4,459,400	35,942,400	66,976,900	107,700	1,226,600	68,311,200	104,253,600	138,409,200	138,409,200
21	BERESFORD	113,139,500	0	5,543,800	118,683,300	16,975,500	87,400	0	17,062,900	135,746,200	144,277,650	144,256,897
22	CHARLO	40,441,900	155,200	726,900	41,324,000	3,696,200	81,100	163,600	3,940,900	45,264,900	47,235,350	47,233,689
23	EEL RIVER CROSSING	27,309,900	76,200	2,406,400	29,792,500	4,198,000	38,400	8,300	4,244,700	34,037,200	36,159,550	36,158,373
24	GRAND BAY/WESTFIELD	174,161,700	0	12,294,100	186,455,800	5,517,500	963,600	45,300	6,526,400	192,982,200	196,245,400	196,224,442
25	NEW MARYLAND	187,875,400	0	6,585,200	194,460,600	2,323,900	0	0	2,323,900	196,784,500	197,946,450	197,946,450

*Total Municipal Tax Base For Rate includes adjustment for federal properties
Assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales

No	Municipality / Municipalité	General Residential Assessment / Évaluation résidentielle générale	Federal Residential Assessment / Évaluation résidentielle fédérale	Provincial Residential Assessment / Évaluation résidentielle provinciale	TOTAL RESIDENTIAL ASSESSMENT / TOTAL ÉVALUATION RÉSIDENTIELLE	General Non-residential Assessment / Évaluation non résidentielle générale	Federal Non-residential Assessment / Évaluation non résidentielle fédérale	Provincial Non-residential Assessment / Évaluation non résidentielle provinciale	TOTAL NON-RESIDENTIAL ASSESSMENT / TOTAL ÉVALUATION NON RÉSIDENTIELLE	TOTAL MUNICIPAL ASSESSMENT BASE / TOTAL ÉVALUATION FONCIÈRE MUNICIPALE	TOTAL MUNICIPAL TAX BASE / TOTAL ASSIETTE FISCALE MUNICIPALE	TOTAL* MUNICIPAL TAX BASE FOR RATE / TOTAL* ASSIETTE FISCALE MUNICIPALE POUR LE TAUX
26	QUISPAMSIS	585,291,200	0	30,307,400	615,598,600	19,608,800	5,300	32,400	19,646,500	635,245,100	645,068,350	645,060,400
	(O)former Gondola PT				0	0			0	0	0	
	(O)former Prt of Rothesay LSD				0	0			0	0	0	
27	RIVERVIEW	608,243,400	0	30,722,600	638,966,000	48,962,600	0	0	48,962,600	687,928,600	712,409,900	712,409,900
28	ROTHESAY	548,016,500	0	28,161,900	576,178,400	37,089,500	180,900	595,100	37,865,500	614,043,900	632,976,650	632,947,751
	GROUP "D" TOTALS TOTAL DU GROUPE "D"	2,315,962,500	231,400	121,207,700	2,437,401,600	205,348,900	1,464,400	2,071,300	208,884,600	2,646,286,200	2,750,728,500	2,750,647,102
29	BELLEDUNE (CENTRAL)	74,200	0	0	74,200	155,459,200	5,558,500	0	161,017,700	161,091,900	241,600,750	239,796,461
	(FRINGE)	39,831,600	392,600	5,032,900	45,257,100	3,566,700	237,200	507,100	4,311,000	49,568,100	51,723,600	51,718,436
30	BLACKS HARBOUR	19,386,000	0	2,872,200	22,258,200	18,693,400	402,900	287,700	19,384,000	41,642,200	51,334,200	51,333,535
31	BOUCTOUCHE	62,885,800	461,600	17,570,100	80,917,500	20,201,300	395,000	2,464,000	23,060,300	103,977,800	115,507,950	115,495,828
32	CAP-PELÉ	74,122,600	543,500	3,936,100	78,602,200	13,591,600	96,900	216,600	13,905,100	92,507,300	99,459,850	99,443,249
33	CHIPMAN	30,915,900	136,400	7,750,300	38,802,600	12,850,300	123,100	606,600	13,580,000	52,382,600	59,172,600	59,170,931
34	CLAIR	21,702,400	116,300	3,916,700	25,735,400	10,602,500	489,600	34,700	11,126,800	36,862,200	42,425,600	41,996,252
35	DOAKTOWN	23,339,800	186,200	2,463,700	25,989,700	11,990,200	371,500	758,200	13,119,900	39,109,600	45,669,550	45,636,318
36	FLORENCEVILLE	32,105,300	217,800	3,182,300	35,505,400	37,691,500	298,600	21,100	38,011,200	73,516,600	92,522,200	92,520,269
37	GRANDE-ANSE	18,598,700	0	3,432,200	22,030,900	3,951,200	87,400	462,300	4,500,900	26,531,800	28,782,250	28,765,640
38	GRAND MANAN	93,398,900	528,700	5,415,300	99,342,900	12,477,400	760,600	1,624,400	14,862,400	114,205,300	121,636,500	121,594,259
	(O)	595,600	98,500	92,900	787,000	0	70,500	0	70,500	857,500	892,750	890,279
39	HAMPTON	132,108,200	0	16,032,800	148,141,000	9,289,400	1,191,800	781,900	11,263,100	159,404,100	165,035,650	165,006,510
40	HARTLAND	25,650,900	0	2,988,200	28,639,100	10,924,900	93,800	22,500	11,041,200	39,680,300	45,200,900	45,162,151
41	HILLSBOROUGH	35,364,700	170,200	3,979,600	39,514,500	1,904,900	87,600	418,900	2,411,400	41,925,900	43,131,600	43,130,756
42	KEDGWICK	22,606,900	67,600	5,145,800	27,820,300	3,755,800	64,500	561,800	4,382,100	32,202,400	34,393,450	34,392,595
43	LAMÈQUE	33,094,200	348,100	10,090,500	43,532,800	13,107,900	426,300	191,800	13,726,000	57,258,800	64,121,800	64,034,402
44	McADAM	21,344,400	145,200	4,874,500	26,364,100	3,778,700	81,300	500	3,860,500	30,224,600	32,154,850	32,150,202
45	MEMRAMCOOK (O)	16,096,000	208,900	6,748,800	23,053,700	956,300	44,700	3,633,400	4,634,400	27,688,100	30,005,300	30,005,300
	(I)	106,644,600	0	278,900	106,923,500	4,150,800	42,000	169,300	4,362,100	111,285,600	113,466,650	113,450,806
46	MINTO	56,043,000	142,100	14,914,000	71,099,100	9,473,100	489,500	271,600	10,234,200	81,333,300	86,450,400	86,448,297
47	NACKAWIC (I)	22,721,500	183,100	11,432,500	34,337,100	38,532,600	573,200	275,800	39,381,600	73,718,700	93,409,500	93,407,518
	(O)	5,765,700	0	0	5,765,700	722,900	0	0	722,900	6,488,600	6,850,050	6,850,050
48	NÉGUAC	40,965,000	218,200	12,320,300	53,503,500	8,372,700	402,200	426,000	9,200,900	62,704,400	67,304,850	67,301,318
49	PERTH-ANDOVER	44,423,800	177,300	17,556,800	62,157,900	6,865,000	198,500	1,769,400	10,832,900	72,990,800	78,407,250	78,403,545
50	PETIT-ROCHER	44,702,300	0	8,005,700	52,708,000	5,857,400	73,600	79,600	6,010,600	58,718,600	61,723,900	61,708,212
51	PETITCODIAC	40,429,400	176,900	6,961,300	47,567,600	8,874,900	139,300	297,800	9,312,000	56,879,600	61,535,600	61,529,889
52	PLASTER ROCK	26,749,300	300,900	10,563,400	37,613,600	9,373,700	193,800	109,500	9,677,000	47,290,600	52,129,100	52,104,016
53	REXTON	22,762,500	0	11,146,700	33,909,200	3,508,400	49,500	620,300	4,178,200	38,087,400	40,176,500	40,161,657
54	RICHIBUCTO	31,737,000	286,900	9,038,800	41,064,700	17,497,300	958,100	938,600	19,394,000	60,458,700	70,155,700	70,148,968
55	ROGERSVILLE	24,960,700	293,600	7,011,400	32,265,700	3,796,600	71,000	135,500	4,003,100	36,268,800	38,270,350	38,261,708
56	SAINT ANDREWS	122,194,700	120,100	9,743,400	132,058,200	18,582,000	4,025,000	1,521,800	24,128,800	156,187,000	168,251,400	168,248,937
57	SAINT-ANTOINE	41,449,500	0	3,620,200	45,069,700	4,198,500	51,800	0	4,250,300	49,320,000	51,445,150	51,445,150
58	SAINT-LÉONARD	33,331,000	98,300	6,845,700	40,275,000	4,437,300	540,300	343,100	5,320,700	45,595,700	48,256,050	48,249,689
59	SAINT-LOUIS-DE-KENT	18,338,400	275,800	12,963,800	31,578,000	2,997,800	55,600	0	3,053,400	34,631,400	36,158,100	36,149,946
60	SAINT-QUENTIN	57,945,300	333,300	15,913,000	74,191,600	7,240,200	541,800	190,200	7,972,200	82,163,800	86,149,900	86,146,462
61	SALISBURY	61,493,100	0	10,032,000	71,525,100	8,780,800	59,400	386,400	9,226,600	80,751,700	85,365,000	85,365,000
62	ST GEORGE	42,820,100	230,400	13,166,400	56,216,900	15,832,700	957,400	2,236,800	19,026,900	75,243,800	84,757,250	84,730,253
	GROUP "E" TOTALS TOTAL DU GROUPE "E"	1,548,699,000	6,460,500	287,039,200	1,842,198,700	525,887,900	20,303,800	22,365,200	568,556,900	2,410,755,600	2,695,034,050	2,692,354,794

*Total Municipal Tax Base For Rate includes adjustment for federal properties
Assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales

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63	ALMA	12,789,200	407,800	350,200	13,547,200	1,352,500	70,100	600	1,423,200	14,970,400	15,682,000	15,677,589
64	AROOSTOOK	7,617,000	0	461,700	8,078,700	91,300	0	34,700	126,000	8,204,700	8,267,700	8,267,700
65	BAKER-BROOK	13,832,700	0	3,200	13,835,900	4,939,000	40,000	230,000	5,209,000	19,044,900	21,649,400	21,649,400
66	BALMORAL	39,275,500	75,800	3,344,800	42,696,100	6,233,800	33,200	0	6,267,000	48,963,100	52,096,600	52,088,097
67	BAS-CARAQUET	30,816,100	61,300	4,380,100	35,257,500	4,769,400	20,400	197,200	4,987,000	40,244,500	42,738,000	42,736,520
68	BATH	11,688,100	0	5,916,500	17,604,600	1,594,800	53,400	106,400	1,754,600	19,359,200	20,236,500	20,209,146
69	BERTRAND	25,849,500	0	2,297,200	28,146,700	1,799,100	0	32,500	1,831,600	29,978,300	30,894,100	30,894,100
70	BLACKVILLE	22,347,200	276,100	5,417,700	28,041,000	3,485,200	546,200	462,200	4,493,600	32,534,600	34,781,400	34,777,457
71	BRISTOL	19,764,300	0	9,116,400	28,880,700	4,022,900	48,900	18,700	4,090,500	32,971,200	35,016,450	34,998,721
72	CAMBRIDGE-NARROWS	41,873,900	40,100	3,296,400	45,210,400	607,000	14,400	2,600	624,000	45,834,400	46,146,400	46,143,611
73	CANTERBURY	6,161,700	0	3,018,600	9,180,300	333,800	37,400	285,300	656,500	9,836,800	10,165,050	10,165,050
74	CENTREVILLE	13,244,000	0	4,105,900	17,349,900	8,099,700	57,100	0	8,156,800	25,506,700	29,585,100	29,549,059
75	DORCHESTER	9,341,900	5,009,400	1,075,800	15,427,100	256,900	11,374,700	144,600	11,776,200	27,203,300	33,091,400	32,188,678
76	DRUMMOND (I)	27,310,900	0	4,564,300	31,875,200	1,632,300	0	133,600	1,765,900	33,641,100	34,524,050	34,524,050
	(O)	378,200	0	0	378,200	828,400	0	0	828,400	1,206,600	1,620,800	1,620,800
77	FREDERICTON JUNCTION	18,382,400	79,100	4,222,300	22,683,800	641,200	0	459,400	1,100,600	23,784,400	24,334,700	24,333,964
78	GAGETOWN	26,739,300	178,000	940,900	27,858,200	718,300	132,400	143,200	993,900	28,852,100	29,349,050	29,341,405
79	HARVEY	8,891,600	96,100	2,743,600	11,731,300	791,200	68,700	70,200	930,100	12,661,400	13,126,450	13,125,494
80	LAC BAKER	4,480,200	0	0	4,480,200	218,400	33,300	0	251,700	4,731,900	4,857,750	4,846,192
81	LE GOULET	14,441,900	0	600	14,442,500	542,000	0	6,000	548,000	14,990,500	15,264,500	15,264,500
82	MAISONNETTE	14,884,500	6,800	1,000	14,892,300	1,769,000	62,400	7,400	1,838,800	16,731,100	17,650,500	17,607,137
83	MEDUCTIC	5,162,200	0	37,000	5,199,200	3,303,600	0	0	3,303,600	8,502,800	10,154,600	10,154,600
84	MILLVILLE	6,899,500	0	331,100	7,230,600	206,700	0	132,300	339,000	7,569,600	7,739,100	7,739,100
85	NIGADOO	21,440,900	0	9,900	21,450,800	2,486,700	0	385,200	2,871,900	24,322,700	25,758,650	25,758,650
86	NORTON	33,968,900	97,100	426,800	34,492,800	1,891,300	49,600	119,000	2,059,900	36,552,700	37,582,650	37,581,758
87	PAQUETVILLE	14,658,000	0	5,413,100	20,071,100	3,487,100	55,100	717,900	4,260,100	24,331,200	26,461,250	26,461,250
88	POINTE-VERTE	20,244,000	0	1,538,800	21,782,800	750,100	0	700	750,800	22,533,600	22,909,000	22,909,000
89	PORT ELGIN	9,047,900	266,000	2,625,200	11,939,100	2,765,900	107,600	167,400	3,040,900	14,980,000	16,500,450	16,497,458
90	RIVERSIDE-ALBERT	8,933,600	0	1,233,900	10,167,500	546,400	0	202,000	748,400	10,915,900	11,290,100	11,290,100
91	RIVIÈRE-VERTE	19,743,800	0	4,088,600	23,832,400	1,499,700	33,200	371,900	1,904,800	25,737,200	26,689,600	26,689,600
92	SAINT-ANDRÉ	12,023,300	0	1,780,200	13,803,500	794,900	0	0	794,900	14,598,400	14,995,850	14,995,850
93	SAINT-FRANÇOIS-DE-MADAWASKA	14,157,400	79,700	2,430,000	16,667,100	10,918,000	36,800	0	10,954,800	27,621,900	33,099,300	33,090,882
94	SAINT-LÉOLIN	11,909,200	0	2,316,600	14,225,800	211,500	36,600	15,000	263,100	14,488,900	14,620,450	14,607,076
95	STE-ANNE-DE-MADAWASKA	25,012,200	88,700	2,639,400	27,740,300	1,963,100	46,800	393,000	2,402,900	30,143,200	31,344,650	31,335,609
96	SAINTE-MARIE-SAINT-RAPHAEL	18,875,900	0	3,033,200	21,909,100	1,059,200	0	0	1,059,200	22,968,300	23,497,900	23,497,900
97	ST-HILAIRE	5,902,600	0	0	5,902,600	856,400	0	7,839,300	8,695,700	14,598,300	18,946,150	18,946,150
98	ST-ISIDORE	19,227,600	0	2,907,600	22,135,200	2,108,400	40,600	18,600	2,167,600	24,302,800	25,386,600	25,351,059
99	ST. MARTINS	11,265,000	0	966,200	12,231,200	1,019,600	0	114,100	1,133,700	13,364,900	13,931,750	13,931,750
100	STANLEY	10,887,300	144,200	5,570,900	16,602,400	1,149,700	82,000	579,200	1,810,900	18,413,300	19,318,750	19,316,986
101	SUSSEX CORNER	42,387,800	0	4,164,300	46,552,100	1,652,000	0	0	1,652,000	48,204,100	49,030,100	49,030,100
102	TIDE HEAD	33,530,700	114,000	368,700	34,013,400	786,100	53,700	1,048,800	1,888,600	35,902,000	36,846,300	36,845,463
103	TRACY	14,770,700	108,400	0	14,879,100	397,400	0	2,100	399,500	15,278,600	15,478,350	15,476,345
	GROUP "F" TOTALS / TOTAL DU GROUPE "F"	730,158,600	7,128,600	97,138,700	834,425,900	84,580,000	13,134,600	14,441,100	112,155,700	946,581,600	1,002,659,450	1,001,515,356
	TOTAL ALL GROUPS / TOTAL DES GROUPES	14,161,453,100	180,239,200	2,786,509,300	17,128,201,600	4,816,018,400	338,932,400	252,170,100	5,407,120,900	22,535,322,500	25,238,882,950	25,193,432,557

*Total Municipal Tax Base For Rate includes adjustment for federal properties
Assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales

SECTION 3

MUNICIPAL RATES

2004

TAUX MUNICIPAUX

SECTION 3

MUNICIPAL RATES

The Province shares the property tax field with municipalities in New Brunswick. That is to say that both the Province and municipalities levy taxes on real property. The base rate of provincial property taxation is $1.50 per $100 of assessed value. Non-residential properties pay one and a half times this rate that equals $2.25 per $100 of assessed value. Owner-occupied residences in municipalities are given a credit equivalent to the $1.50 and thus do not pay provincial property taxes. In Local Service Districts the Province levies a rate of $0.65 per $100 of assessment to recover costs in providing certain local services.

Municipalities levy a local tax to recover that part of the net budget not financed through the unconditional grant. Municipal tax rates range from $0.8951 to $1.7250 per $100 of assessment.

The cost of municipal utilities (water and sewer) is recovered through a separate user fee. Utility charges vary from municipality to municipality based on the cost, type of service and the method of cost recovery.

The levy for a Business Improvement Area (BIA) is a levy that is not part of regular municipal services. Under the *Business Improvement Areas Act*, a municipality may, by by-law, designate a zone within its boundaries, upon presentation of a petition from non-residential property users, as a business improvement area. A BIA is formed to promote, improve and enhance the business and shopping areas. The budget of the corporation is developed and adopted by the BIA and is then approved by the municipal council which, in turn, will determine a rate that shall not exceed twenty cents for each one hundred dollars of assessed value.

SECTION 3

TAUX MUNICIPAUX

Au Nouveau-Brunswick, la province partage le champ d'impôt foncier avec les municipalités. C'est donc à dire que la province et les municipalités déterminent les taux d'imposition sur les biens réels. Le taux de base de l'impôt foncier provincial est de 1.50 $ par 100 $ d'évaluation. Pour les biens non résidentiels, le taux équivaut à 2.25 $ par 100 $ d'évaluation, soit une fois et demie le taux de base. Les propriétaires-occupants de résidences à l'intérieur d'une municipalité ont droit à un crédit qui équivaut à 1.50 $. Ils ne paient donc pas d'impôt foncier provincial. Dans les districts de services locaux, la province applique un taux de 0,65 $ par 100 $ d'évaluation pour payer les coûts de prestation de certains services locaux.

Les municipalités perçoivent une taxe locale afin de recouvrir la partie du budget net qui n'est pas financée par la subvention inconditionnelle. Les taux d'imposition municipale varient de 0,8951 $ à 1.7250 $ par 100 $ d'évaluation.

Les frais des services publics municipaux (eau et égout) sont recouvrés par des frais aux usagers. Les frais de ces services publics varient d'une municipalité à une autre, selon le coût, le type de services, et la méthode de recouvrement des coûts.

La contribution pour la zone d'amélioration des affaires (ZAA) est une contribution qui ne fait pas parti des services municipaux comme tel. Une municipalité peut en vertu de la *Loi sur les zones d'amélioration des affaires* et par arrêté municipal, désigner une zone à l'intérieur de ses limites territoriales suite à une requête d'usagers de biens non résidentiels. La corporation est créée dans le but de promouvoir, améliorer et mettre en valeur les zones commerciales et d'affaires. Le budget de la corporation est élaboré et adopté par la ZAA et ensuite approuvé par le conseil municipal. Ce dernier fixe la contribution qui ne peut dépasser 0,20 $ du 100 dollars d'évaluation.

MUNICIPAL RATES - 2004- TAUX MUNICIPAUX

No.	Municipality	Tax rate (inside)	Tax rate (outside)	Water rate	Sewer rate	Combined Water and Sewer Rates (per residence)	Business Improvement Area Levy	No.
No.	Municipalité	Taux de taxe (intérieur)	Taux de taxe (extérieur)	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)	Contribution zone d'amélioration des affaires	No.
1	FREDERICTON	1.4076	1.0557	292.17	292.17	584.34	0.2000	1
2	MONCTON	1.6525		349.00	221.00	570.00	0.1574	2
3	SAINT JOHN	1.7250		246.00	296.00	542.00	0.1600	3
	Group "A" average Moyenne du groupe "A"	1.5960		295.72	269.72	565.45	0.1725	
4	BATHURST	1.6560		406.50	348.88	755.38	0.2000	4
5	CAMPBELLTON	1.6629		113.00	226.00	339.00	0.1000	5
6	DALHOUSIE	1.5589		220.00	120.00	340.00	0.2000	6
7	DIEPPE	1.5349		345.00	215.00	560.00		7
8	EDMUNDSTON - Zone 1	1.5950		268.00	176.00	444.00	0.2000	8
	EDMUNDSTON - Zone 2	1.0239		268.00	176.00	444.00		
	EDMUNDSTON - Zone 3	1.3875		268.00	176.00	444.00		
	EDMUNDSTON - Zone 4	1.2746		268.00	176.00	444.00		
	EDMUNDSTON - Zone 5	1.0216						
9	MIRAMICHI	1.4895	1.3895	255.00	303.00	558.00	0.2000	9
	Group " B" average Moyenne du groupe "B"	1.5411		267.94	212.99	480.93	0.1800	
10	CARAQUET	1.3995		110.00	240.00	350.00	0.1742	10
11	GRAND FALLS\ GRAND-SAULT	1.4235	1.3985	240.24	188.76	429.00	0.2000	11
12	OROMOCTO	1.3781	1.0336	224.90	224.90	449.80		12
13	SACKVILLE	1.5350		181.00	181.00	362.00	0.2000	13
14	SHÉDIAC	1.4784		253.00		253.00	0.2000	14
15	SHIPPAGAN	1.4555				360.00	0.1000	15
16	ST. STEPHEN	1.5200		180.00	360.00	540.00	0.1800	16
17	SUSSEX	1.3744		160.00	170.00	330.00	0.1800	17
18	TRACADIE-SHEILA	1.3007		136.00	204.00	340.00	0.1400	18
19	WOODSTOCK	1.4050	1.3550			426.00	0.1500	19
	WOODSTOCK - Ind Park (West)	1.3550						
	Group " C" average Moyenne du groupe "C"	1.3964		185.64	224.09	383.98	0.1694	

No.	Municipality / Municipalité	Tax rate (inside) / Taux de taxe (intérieur)	Tax rate (outside) / Taux de taxe (extérieur)	Water rate / Tarif pour l'eau	Sewer rate / Tarif pour l'égout	Combined Water and Sewer Rates (per residence) / Tarifs combinés eau & égout (par résidence)	Business Improvement Area Levy / Contribution zone d'amélioration des affaires	No.
20	ATHOLVILLE	1.1950		200.00	67.00	267.00		20
21	BERESFORD	1.5497		256.00	176.00	432.00		21
22	CHARLO	1.3956		150.00	150.00	300.00		22
23	EEL RIVER CROSSING	1.2500		145.00	215.00	360.00		23
24	GRAND BAY/WESTFIELD	1.3300			245.00	245.00		24
25	NEW MARYLAND	1.1173		280.00	440.00	720.00		25
26	QUISPAMSIS	1.1970		330.00	309.00	639.00		26
27	RIVERVIEW	1.5345		310.00	210.00	520.00	0.2000	27
28	ROTHESAY	1.1900		306.24	225.00	531.24		28
	Group " D" average / Moyenne du groupe "D"	1.3091		247.16	226.33	446.03	0.2000	
29	BELLEDUNE	1.0484	0.8313					29
30	BLACK'S HARBOUR	1.4944		267.00	267.00	534.00		30
31	BOUCTOUCHE	1.1475		130.00	170.00	300.00	0.1000	31
32	CAP-PELÉ	1.2004			140.00	140.00		32
33	CHIPMAN	1.2883			200.00	200.00		33
34	CLAIR	1.0368				342.00		34
35	DOAKTOWN	1.1700		220.00	180.00	400.00		35
36	FLORENCEVILLE	1.1282			340.00	340.00		36
37	GRANDE-ANSE	1.3410						37
38	GRAND MANAN	1.1094						38
39	HAMPTON	1.2334		125.00	120.00	245.00		39
40	HARTLAND	1.4470		192.91	163.73	356.64		40
41	HILLSBOROUGH	1.3181		256.00	152.00	408.00		41
42	KEDGWICK	1.4472		176.70	51.30	228.00	0.0310	42
43	LAMÈQUE	1.4074		202.50	270.00	472.50	0.1500	43
44	MCADAM	1.5449		114.00	186.00	300.00		44
45	MEMRAMCOOK (St. Joseph)	1.4287		140.00	85.00	225.00		45
	La Hêtrière		1.3767		80.00	80.00		
	M'cook/College Bridge		1.3767		372.00	372.00		
	M'cook Est		1.3767		484.00	484.00		
46	MINTO	1.2000			190.00	190.00	0.2000	46
47	NACKAWIC	1.2750	1.0950	171.00	181.00	352.00		47
48	NÉGUAC	1.2622			395.00	395.00		48
49	PERTH-ANDOVER	1.2300		220.00	135.00	355.00	0.0500	49
50	PETIT-ROCHER	1.3725		124.25	205.75	330.00		50
51	PETITCODIAC	1.2794			185.00	185.00	0.1000	51
52	PLASTER ROCK	1.2532				318.00		52
53	REXTON	1.2085			135.00	135.00		53

MUNICIPAL RATES - 2004- TAUX MUNICIPAUX

No.	Municipality / Municipalité	Tax rate (inside) / Taux de taxe (intérieur)	Tax rate (outside) / Taux de taxe (extérieur)	Water rate / Tarif pour l'eau	Sewer rate / Tarif pour l'égout	Combined Water and Sewer Rates (per residence) / Tarifs combinés eau & égout (par résidence)	Business Improvement Area Levy / Contribution zone d'amélioration des affaires	No.
54	RICHIBUCTO	1.2497		280.00	190.00	470.00	0.1000	54
55	ROGERSVILLE	1.5396			160.00	160.00		55
56	SAINT ANDREWS	1.0977		345.00	231.00	576.00	0.2000	56
57	SAINT-ANTOINE	1.2170		258.00	136.00	394.00		57
58	SAINT-LÉONARD	1.4322		257.42	169.68	427.10		58
59	SAINT-LOUIS-DE-KENT	1.3856		165.00	160.00	325.00		59
60	SAINT-QUENTIN	1.3000				320.00		60
61	SALISBURY	0.8951			215.00	215.00		61
62	ST. GEORGE	1.2500		187.00	54.50	241.50	0.1000	62
	Group " E" average / Moyenne du groupe "E"	1.2204		201.67	193.68	318.11	0.1146	
63	ALMA	1.2557						63
64	AROOSTOOK	1.2300		110.00		110.00		64
65	BAKER-BROOK	1.3150		257.40	138.60	396.00		65
66	BALMORAL	1.4141				467.00		66
67	BAS-CARAQUET	1.3948		175.00	175.00	350.00		67
68	BATH	1.3900		200.00	340.00	540.00		68
69	BERTRAND	1.4190						69
70	BLACKVILLE	1.1829			105.00	105.00		70
71	BRISTOL	1.3243			311.00	311.00		71
72	CAMBRIDGE-NARROWS	1.1100						72
73	CANTERBURY	1.2280						73
74	CENTREVILLE	1.1500			325.00	325.00		74
75	DORCHESTER	1.3310		194.50	194.50	389.00		75
76	DRUMMOND	1.1999	1.0805	198.00	150.00	348.00		76
77	FREDERICTON JUNCTION	1.2900				340.00		77
78	GAGETOWN	1.1909			325.00	325.00		78
79	HARVEY	1.0553			160.00	160.00		79
80	LAC-BAKER	1.3135						80
81	LE GOULET	1.5652						81
82	MAISONNETTE	1.2955						82
83	MEDUCTIC	0.9133						83
84	MILLVILLE	1.1877						84
85	NIGADOO	1.3500			400.00	400.00		85
86	NORTON	1.1665			135.00	135.00		86
87	PAQUETVILLE	1.2012			350.00	350.00		87
88	POINTE-VERTE	1.5200			372.00	372.00		88
89	PORT ELGIN	1.4003		132.12	93.72	225.84		89
90	RIVERSIDE-ALBERT	1.2329		122.00	400.00	522.00		90
91	RIVIÈRE-VERTE	1.1780		245.00	75.00	320.00		91

No.	Municipality / Municipalité	Tax rate (inside) / Taux de taxe (intérieur)	Tax rate (outside) / Taux de taxe (extérieur)	Water rate / Tarif pour l'eau	Sewer rate / Tarif pour l'égout	Combined Water and Sewer Rates (per residence) / Tarifs combinés eau & égout (par résidence)	Business Improvement Area Levy / Contribution zone d'amélioration des affaires	No.
92	SAINT-ANDRÉ	1.2010		133.00	152.00	285.00		92
93	SAINT-FRANÇOIS-DE-MADAWASKA	1.2528		250.00	125.00	375.00		93
94	SAINT-LÉOLIN	1.4616						94
95	SAINTE-ANNE-DE-MADAWASKA	1.3859		150.00	150.00	300.00		95
96	SAINTE-MARIE-SAINT-RAPHAËL	1.4800						96
97	ST-HILAIRE	1.0890		230.40	153.60	384.00		97
98	ST-ISIDORE	1.2407						98
99	ST. MARTINS	1.2665						99
100	STANLEY	1.2364			280.00	280.00		100
101	SUSSEX CORNER	1.1987		250.00	132.00	382.00		101
102	TIDE HEAD	1.3460		175.00	100.00	275.00		102
103	TRACY	1.2830						103
	Group "F" average / Moyenne du groupe "F"	1.2790		188.16	214.27	324.88	0.0000	
	Average all groups / Moyenne des groupes	1.4791		216.38	210.58	363.76	0.1545	

SECTION 4

MUNICIPAL COMPARATIVE DATA

2004

DONNÉES MUNICIPALES COMPARATIVES

SECTION 4

MUNICIPAL COMPARATIVE DATA

The main purpose of this section is to provide municipalities with information to compare their circumstances with other similar municipalities. A number of comparative data are presented in the following tables. While most are self-explanatory, one requires explanation.

FISCAL CAPACITY

The unconditional grant formula distributes funds based on a formula that compares municipal capacities and characteristics. It does so by grouping municipalities into "groups" with similar characteristics. The fiscal capacity index simply measures the relative strength of a municipality's tax base. It is determined by comparing the tax base per capita to the average of its category. Thus, if a municipality has a lower than average per capita tax base this implies that its fiscal capacity is not as strong as compared to the others. Conversely, if it has a higher than average per capita tax base, it is said to have a comparatively strong fiscal capacity.

SECTION 4

DONNÉES MUNICIPALES COMPARATIVES

L'objectif principal de cette section est de fournir aux municipalités des renseignements leur permettant de comparer leur situation à celles d'autres municipalités semblables. Certaines données comparatives figurent dans les tableaux suivants. La plupart des données sont explicites, mais une exige des précisions.

CAPACITÉ FISCALE

Les fonds sont calculés selon la formule de la subvention inconditionnelle qui compare les capacités et les caractéristiques des municipalités. Elles sont réunies dans des "groupes" ayant les mêmes caractéristiques. L'indice de la capacité fiscale mesure la force relative de l'assiette fiscale de la municipalité. On l'établit en comparant l'assiette fiscale par habitant de la municipalité à la moyenne de son groupe. La capacité fiscale d'une municipalité ayant une assiette fiscale par habitant inférieure à la moyenne, serait donc moins grande par rapport aux autres municipalités du groupe. Inversement, le potentiel fiscal d'une municipalité ayant une assiette fiscale par habitant plus élevée que la moyenne, serait comparativement plus grand.

MUNICIPAL COMPARATIVE DATA - 2004 - DONNÉES MUNICIPALES COMPARATIVES

No	Municipality	Population 2001	Population 1996	Road Kilometrage/Kilométrage de route					Municipal Tax Base	Municipal tax base/capita	Municipal tax base/km	Total Budget	Fiscal Capacity	Average Tax Rate	No
				Provincial	Regional	Municipal	Total Kilometrage	Population Per Road KM							
No	Municipalite	Population 2001	Population 1996	provincial	régional	municipal	Kilométrage Total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km.	Budget total	Capacité fiscale	Moyenne des taux taxe	No
1	FREDERICTON	47,560	47,154	98.56	13.03	285.79	397.387	119.7	3,646,295,500	76,667	9,175,679	62,969,186	1.21	1.3966	1
2	MONCTON	61,046	59,313	112.71	5.017	365.78	483.502	126.3	3,660,811,600	59,968	7,571,451	77,755,134	0.94	1.6525	2
3	SAINT JOHN	69,661	72,494	102.69	24.43	467.07	594.195	117.2	4,007,325,700	57,526	6,744,126	92,937,312	0.91	1.7250	3
	Group "A" Totals Total du groupe "A"	178,267	178,961	313.96	42.48	1118.64	1475.084	120.9	11,314,432,800	63,469	7,670,365.08	233,661,632	1.00	1.5960	
4	BATHURST	12,924	13,815	48.79	11.90	117.22	177.905	72.6	731,208,700	56,578	4,110,108	15,859,274	0.93	1.6560	4
5	CAMPBELLTON	7,798	8,404	17.69	3.09	52.13	72.906	107.0	337,415,800	43,270	4,628,094	8,391,400	0.71	1.6629	5
6	DALHOUSIE	3,975	4,500	14.55	2.63	33.35	50.522	78.7	297,130,000	74,750	5,881,200	5,609,234	1.23	1.5589	6
7	DIEPPE	14,951	12,497	10.27	12.01	88.45	110.718	135.0	1,090,383,500	72,930	9,848,295	19,058,014	1.20	1.5349	7
8	EDMUNDSTON	17,373	17,876	68.35	13.69	145.32	227.356	76.4	951,185,100	54,751	4,183,682	17,786,288	0.90	1.4892	8
9	MIRAMICHI	18,508	19,241	78.49	2.34	236.45	317.279	58.3	1,171,624,150	63,304	3,692,725	20,792,023	1.04	1.4777	9
	Group "B" Totals Total du groupe "B"	75,529	76,333	238.13	45.65	672.91	956.686	78.95	4,578,947,250	60,625	4,786,259	87,496,233	1.00	1.5411	
10	CARAQUET	4,442	4,653	13.87	9.65	52.20	75.715	58.7	207,861,850	46,795	2,745,319	3,957,820	0.83	1.3995	10
11	GRAND FALLS/GRAND-SAULT	5,858	6,133	13.04	12.16	57.80	82.993	70.6	324,107,400	55,327	3,905,238	5,746,640	0.98	1.4219	11
12	OROMOCTO	8,843	9,194	9.20	1.39	63.74	74.327	119.0	601,164,450	67,962	8,088,103	10,678,151	1.20	1.2378	12
13	SACKVILLE	5,361	5,393	29.30	5.76	80.99	116.053	46.2	357,711,400	66,725	3,082,311	6,257,754	1.18	1.5350	13
14	SHEDIAC	4,892	4,664	12.69	1.57	43.47	57.721	84.8	261,501,550	53,455	4,530,440	4,981,267	0.94	1.4784	14
15	SHIPPAGAN	2,920	2,862	5.42	0.53	24.25	30.198	96.7	148,096,100	50,718	4,904,169	3,002,891	0.89	1.4555	15
16	ST. STEPHEN	4,667	4,961	8.27	3.57	36.70	48.531	96.2	250,365,950	53,646	5,158,887	5,439,759	0.95	1.5200	16
17	SUSSEX	4,182	4,293	6.76	2.42	35.01	44.186	94.6	235,239,600	56,251	5,323,649	4,150,600	0.99	1.3744	17
18	TRACADIE-SHEILA	4,724	4,773	23.92	2.65	61.67	88.240	53.5	245,205,850	51,906	2,778,851	4,139,680	0.92	1.3007	18
19	WOODSTOCK	5,198	5,092	13.01	3.59	42.80	59.397	87.5	265,826,750	51,140	4,475,424	5,033,403	0.90	1.4034	19
	Group "C" Totals Total du groupe "C"	51,087	52,018	135.46	43.27	498.63	677.361	75.4	2,897,080,900	56,709	4,277,012	53,387,965	1.00	1.3964	
20	ATHOLVILLE	1,381	1,376	9.11	4.07	9.97	23.141	59.7	138,409,200	100,224	5,981,124	1,861,273	2.19	1.1950	20
21	BERESFORD	4,414	4,720	16.14	0.95	35.90	52.990	83.3	144,277,650	32,686	2,722,734	2,938,371	0.71	1.5497	21
22	CHARLO	1,449	1,610	26.76	4.29	30.14	61.193	23.7	47,235,350	32,599	771,908	999,991	0.71	1.3956	22
23	EEL RIVER CROSSING	1,335	1,446	0.99	10.11	7.28	18.382	72.6	36,159,550	27,086	1,967,117	688,872	0.59	1.2500	23
24	GRAND BAY/WESTFIELD	4,949	4,880	33.14	0.23	48.03	81.391	60.8	196,245,400	39,654	2,411,144	3,198,580	0.87	1.3300	24
25	NEW MARYLAND	4,284	4,284	3.79	0.00	25.98	29.771	143.9	197,946,450	46,206	6,648,969	2,601,732	1.01	1.1173	25
26	QUISPAMSIS	13,757	13,579	26.20	0.00	150.53	176.732	77.8	645,068,350	46,890	3,649,980	9,197,818	1.02	1.1970	26
27	RIVERVIEW	17,010	16,684	17.23	0.00	92.96	110.188	154.4	712,409,900	41,882	6,465,404	14,367,656	0.91	1.5345	27
28	ROTHESAY	11,505	11,470	23.91	4.42	110.63	138.956	82.8	632,976,650	55,018	4,555,231	8,595,000	1.20	1.1900	28
	Group "D" Totals Total du groupe "D"	60,084	60,049	157.26	24.07	511.41	692.744	86.7	2,750,728,500	45,781	3,970,772	44,449,293	1.00	1.3091	
29	BELLEDUNE	1,923	2,060	52.49	0.00	57.49	109.982	17.5	293,324,350	152,535	2,667,021	3,449,548	3.24	1.0099	29
30	BLACKS HARBOUR	1,082	1,148	4.92	2.35	9.14	16.405	66.0	51,334,200	47,444	3,129,180	1,086,014	1.01	1.4944	30
31	BOUCTOUCHE	2,426	2,459	10.90	2.95	29.59	43.437	55.9	115,507,950	47,613	2,659,206	1,757,272	1.01	1.1475	31
32	CAP-PELE	2,266	2,242	15.40	11.01	22.93	49.337	45.9	99,459,850	43,892	2,015,928	1,917,073	0.93	1.2004	32
33	CHIPMAN	1,432	1,518	7.96	10.41	6.51	24.877	57.6	59,172,600	41,322	2,378,607	1,498,447	0.88	1.2883	33
34	CLAIR	883	905	2.40	6.25	5.93	14.580	59.2	42,425,600	49,161	2,909,849	668,166	1.04	1.0368	34
35	DOAKTOWN	955	986	11.95	0.08	16.33	28.356	33.7	45,669,550	47,822	1,610,578	693,488	1.02	1.1700	35
36	FLORENCEVILLE	762	707	15.48	1.57	6.14	23.187	32.9	92,522,200	121,420	3,990,262	1,396,688	2.58	1.1282	36

Bypass Kms are included in Provincial Kms / les routes d'évitements sont incluses dans le kilométrage provincial

No.	Municipality / Municipalité	Population 2001 / Population 2001	Population 1996 / Population 1996	Road Kilometrage/Kilométrage de route: Provincial / provincial	Regional / régional	Municipal / municipal	Total Kilometrage / Kilométrage Total	Population Per Road KM / Population par route km	Municipal Tax Base / Assiette fiscale	Municipal tax base/capita / Assiette fiscale par habitant	Municipal tax base/km / Assiette fiscale par km	Total Budget / Budget total	Fiscal Capacity / Capacité fiscale	Average Tax Rate / Moyenne des taux taxe	No. / No.
37	GRANDE-ANSE	853	965	8.66	3.89	13.13	25.682	33.2	28,782,250	33,742	1,120,717	722,499	0.72	1.3410	37
38	GRAND MANAN	2,610	2,577	0.00	83.39	0.00	83.389	31.3	122,529,250	46,946	1,469,369	1,590,113	1.00	1.1094	38
39	HAMPTON	3,997	4,081	15.82	2.75	42.09	60.657	65.9	165,035,650	41,290	2,720,801	3,237,237	0.88	1.2334	39
40	HARTLAND	902	892	3.00	0.00	12.08	15.077	59.8	45,200,900	50,112	2,998,004	1,025,593	1.06	1.4470	40
41	HILLSBOROUGH	1,288	1,272	4.90	1.62	15.91	22.428	57.4	43,131,600	33,487	1,923,114	901,748	0.71	1.3181	41
42	KEDGWICK	1,184	1,221	1.92	0.91	10.23	13.055	90.7	34,393,450	29,049	2,634,504	797,071	0.62	1.4472	42
43	LAMEQUE	1,580	1,671	6.29	2.30	12.28	20.863	75.7	64,121,800	40,583	3,073,470	1,290,028	0.86	1.4074	43
44	MCADAM	1,513	1,570	6.89	0.00	15.88	22.761	66.5	32,154,850	21,252	1,412,717	791,039	0.45	1.5449	44
45	MEMRAMCOOK	4,719	4,904	34.62	27.86	77.97	140.452	33.6	143,471,950	30,403	1,021,502	2,643,545	0.65	1.3876	45
46	MINTO	2,776	3,056	7.83	14.28	25.92	48.035	57.8	86,450,400	31,142	1,799,738	1,591,961	0.66	1.2000	46
47	NACKAWIC	1,042	1,167	6.17	2.42	13.59	22.177	47.0	100,259,550	96,218	4,520,880	1,595,194	2.04	1.2627	47
48	NEGUAC	1,697	1,735	9.72	8.20	33.51	51.429	33.0	67,304,850	39,661	1,308,695	1,332,010	0.84	1.2622	48
49	PERTH-ANDOVER	1,908	1,861	13.18	2.67	19.28	35.130	54.3	78,407,250	41,094	2,231,917	1,678,426	0.87	1.2300	49
50	PETIT-ROCHER	1,966	2,078	3.70	0.97	14.68	19.348	101.6	61,723,900	31,396	3,190,195	1,283,098	0.67	1.3725	50
51	PETITCODIAC	1,444	1,425	10.57	6.34	17.41	34.318	42.1	61,535,600	42,615	1,793,100	1,263,081	0.91	1.2794	51
52	PLASTER ROCK	1,219	1,220	4.13	3.74	11.02	18.890	64.5	52,129,100	42,764	2,759,614	904,088	0.91	1.2532	52
53	REXTON	810	908	6.20	2.04	7.78	16.010	50.6	40,176,500	49,601	2,509,463	663,969	1.05	1.2085	53
54	RICHIBUCTO	1,341	1,414	10.05	0.00	13.71	23.762	56.4	70,155,700	52,316	2,952,432	1,371,314	1.11	1.2497	54
55	ROGERSVILLE	1,248	1,336	3.85	3.39	9.75	16.987	73.5	38,270,350	30,665	2,252,920	885,761	0.65	1.5396	55
56	SAINT ANDREWS	1,869	1,752	3.41	0.00	32.51	35.919	52.0	168,251,400	90,022	4,684,189	2,746,448	1.91	1.0977	56
57	SAINT-ANTOINE	1,472	1,463	2.72	2.47	13.84	19.033	77.3	51,445,150	34,949	2,702,945	887,480	0.74	1.2170	57
58	SAINT-LEONARD	1,385	1,450	9.45	0.00	9.70	19.143	72.4	48,256,050	34,842	2,520,820	1,436,804	0.74	1.4322	58
59	SAINT-LOUIS-DE-KENT	991	1,015	3.35	1.01	4.74	9.111	108.8	36,158,100	36,486	3,968,620	879,065	0.78	1.3856	59
60	SAINT-QUENTIN	2,280	2,424	4.33	0.00	19.90	24.234	94.1	86,149,900	37,785	3,554,919	1,589,244	0.80	1.3000	60
61	SALISBURY	1,954	1,882	13.37	0.00	14.58	27.951	69.9	85,365,000	43,687	3,054,095	1,015,924	0.93	0.8951	61
62	ST. GEORGE	1,509	1,414	9.53	2.38	16.68	28.589	52.8	84,757,250	56,168	2,964,680	1,250,784	1.19	1.2500	62
	Group "E" Totals / Total du groupe "E"	57,266	58,778	325.14	207.26	632.19	1164.591	49.2	2,695,034,050	47,062	2,314,146	47,840,220	1.00	1.2204	
63	ALMA	290	312	6.90	9.06	4.45	20.407	14.2	15,682,000	54,076	768,462	249,814	1.66	1.2557	63
64	AROOSTOOK	380	397	0.00	3.57	2.32	5.883	64.6	8,267,700	21,757	1,405,354	152,270	0.67	1.2300	64
65	BAKER-BROOK	599	629	4.41	4.64	1.74	10.793	55.5	21,649,400	36,143	2,005,874	410,559	1.11	1.3150	65
66	BALMORAL	1,836	1,975	0.00	18.39	10.51	28.891	63.5	52,096,600	28,375	1,803,212	1,039,456	0.87	1.4141	66
67	BAS CARAQUET	1,689	1,775	5.78	0.00	23.30	29.074	58.1	42,738,000	25,304	1,469,973	889,578	0.78	1.3948	67
68	BATH	592	629	2.86	3.56	2.81	9.233	64.1	20,236,500	34,183	2,191,758	369,140	1.05	1.3900	68
69	BERTRAND	1,269	1,379	4.57	14.59	13.31	32.462	39.1	30,894,100	24,345	951,700	675,744	0.75	1.4190	69
70	BLACKVILLE	1,015	957	8.34	10.99	8.69	28.013	36.2	34,781,400	34,267	1,241,616	549,140	1.05	1.1829	70
71	BRISTOL	719	707	6.72	0.68	7.75	15.147	47.5	35,016,450	48,702	2,311,775	547,859	1.49	1.3243	71
72	CAMBRIDGE-NARROWS	654	634	0.00	62.90	1.75	64.651	10.1	46,146,400	70,560	713,777	564,532	2.16	1.1100	72
73	CANTERBURY	399	433	3.45	2.45	3.22	9.119	43.8	10,165,050	25,476	1,114,711	184,360	0.78	1.2280	73
74	CENTREVILLE	535	559	2.28	4.94	4.73	11.956	44.7	29,585,100	55,299	2,474,498	435,309	1.70	1.1500	74
75	DORCHESTER	954	1,179	2.73	4.14	3.98	10.847	88.0	33,091,400	34,687	3,050,742	607,440	1.06	1.3310	75
76	DRUMMOND	932	983	3.48	3.82	3.98	11.274	82.7	36,144,850	38,782	3,206,036	586,556	1.19	1.1945	76
77	FREDERICTON JUNCTION	692	736	6.68	6.47	7.86	21.028	32.9	24,334,700	35,166	1,157,252	488,084	1.08	1.2900	77
78	GAGETOWN	682	660	12.93	5.87	18.46	37.254	18.3	29,349,050	43,034	787,809	416,546	1.32	1.1909	78
79	HARVEY	349	383	1.92	0.60	2.63	5.152	67.7	13,126,450	37,612	2,547,836	160,783	1.15	1.0553	79
80	LAC-BAKER	226	226	2.73	2.05	3.08	7.850	28.8	4,857,750	21,494	618,822	142,066	0.66	1.3135	80
81	LE GOULET	969	1,029	0.00	3.91	8.50	12.412	78.1	15,264,500	15,753	1,229,818	363,298	0.48	1.5652	81
82	MAISONNETTE	605	675	0.00	5.13	5.51	10.646	56.8	17,650,500	29,174	1,657,947	304,760	0.89	1.2955	82
83	MEDUCTIC	189	236	9.38	4.12	1.61	15.115	12.5	10,154,600	53,728	671,823	126,802	1.65	0.9133	83
84	MILLVILLE	319	321	4.12	1.50	2.46	8.078	39.5	7,739,100	24,261	958,047	159,489	0.74	1.1877	84
85	NIGADOO	983	961	5.33	4.72	8.71	18.765	52.4	25,758,650	26,204	1,372,697	490,541	0.80	1.3500	85
86	NORTON	1,370	1,390	26.19	31.38	24.78	82.360	16.6	37,582,650	27,433	456,322	753,681	0.84	1.1665	86
87	PAQUETVILLE	667	731	4.33	1.72	7.21	13.258	50.3	26,461,250	39,672	1,995,870	623,455	1.22	1.2012	87
88	POINTE-VERTE	1,041	1,122	6.34	2.03	8.24	16.603	62.7	22,909,000	22,007	1,379,811	583,603	0.67	1.5200	88
89	PORT ELGIN	436	445	2.29	1.85	5.65	9.787	44.5	16,500,450	37,845	1,685,956	401,455	1.16	1.4003	89
90	RIVERSIDE-ALBERT	393	415	3.07	1.49	4.98	9.537	41.2	11,290,100	28,728	1,183,821	240,744	0.88	1.2329	90
91	RIVIERE-VERTE	856	929	9.71	4.40	6.02	20.125	42.5	26,689,600	31,179	1,326,191	489,838	0.96	1.1780	91

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No. / No.	Municipality / Municipalité	Population 2001 / Population 2001	Population 1996 / Population 1996	Road Kilometrage/Kilométrage de route: Provincial / provincial	Regional / régional	Municipal / municipal	Total Kilometrage / Kilométrage Total	Population Per Road KM / Population par route km	Municipal Tax Base / Assiette fiscale	Municipal tax base/capita / Assiette fiscale par habitant	Municipal tax base/km / Assiette fiscale par km	Total Budget / Budget total	Fiscal Capacity / Capacité fiscale	Average Tax Rate / Moyenne des taux taxe	No. / No.
92	SAINT-ANDRE	415	438	0.00	4.17	1.31	5.479	75.7	14,995,850	36,135	2,736,968	353,191	1.11	1.2010	92
93	SAINT-FRANÇOIS-DE-MADAWASKA	572	631	0.00	5.29	3.33	8.618	66.4	33,099,300	57,866	3,840,717	925,022	1.77	1.2528	93
94	SAINT-LEOLIN	802	858	0.00	6.60	8.34	14.934	53.7	14,620,450	18,230	979,004	335,730	0.56	1.4616	94
95	STE-ANNE-DE-MADAWASKA	1,166	1,273	3.12	6.69	9.61	19.416	60.2	31,344,650	26,836	1,614,372	996,778	0.82	1.3859	95
96	SAINTE-MARIE-SAINT-RAPHAËL	1,135	1,185	0.00	6.27	9.49	15.761	72.0	23,497,900	20,703	1,490,889	532,152	0.63	1.4800	96
97	ST-HILAIRE	237	255	3.26	0.00	3.75	7.010	33.8	18,946,150	79,942	2,702,732	240,553	2.45	1.0890	97
98	ST-ISIDORE	877	912	9.89	1.38	5.67	16.938	51.8	25,386,600	28,947	1,498,796	662,120	0.89	1.2407	98
99	ST. MARTINS	374	386	1.75	2.75	1.42	5.910	63.3	13,931,750	37,251	2,357,318	441,678	1.14	1.2665	99
100	STANLEY	460	426	6.38	6.14	4.72	17.236	26.7	19,318,750	41,997	1,120,837	363,923	1.29	1.2364	100
101	SUSSEX CORNER	1,321	1,337	6.93	2.12	8.05	17.097	77.3	49,030,100	37,116	2,867,760	715,860	1.14	1.1987	101
102	TIDE HEAD	1,149	1,170	14.27	0.00	5.44	19.701	58.3	36,846,300	32,068	1,870,276	573,284	0.98	1.3460	102
103	TRACY	601	605	5.92	7.85	5.52	19.290	31.2	15,478,350	25,754	802,403	268,159	0.79	1.2830	103
	Group "F" Totals Total du groupe "F"	30,751	32,283	198.04	270.18	274.89	743.110	41.4	1,002,659,450	32,606	1,349,275	19,415,352	1.00	1.2660	
	Total all groups Total des groupes	452,984	458,422	1367.991	632.910	3708.675	5709.577	79.3	25,238,882,950	55,717	4,420,447	486,250,695	1.00	1.4717	

Bypass Kms are included in Provincial Kms / les routes d'évitements sont incluses dans le kilométrage provincial

SECTION 5

MUNICIPAL BORROWING

2004

EMPRUNTS MUNICIPAUX

SECTION 5

MUNICIPAL BORROWING

The Municipal Capital Borrowing Board (MCBB) was established by the *Municipal Capital Borrowing Act* Chapter M-20 of the Acts of New Brunswick 1963. The Board was formed with a mandate to monitor and authorize long-term capital borrowing of municipalities and municipal agencies.

As required by legislation the Board holds ten public hearings each year to review applications for borrowing and to ensure that municipalities as well as municipal agencies conform to capital borrowing limitations established by legislation. In addition, special hearings may be called at the discretion of the Chairman of the Board.

OUTSTANDING LONG TERM DEBT

This section reflects the debt profile for each municipality. The total outstanding debt for all funds at the beginning and the end of 2003 is presented. Included in these amounts are all long-term obligations including debentures, purchase agreements and leases as reported in each municipality's audited financial statements. You will also find the long-term debt for commissions that are either accountable to the province and /or to a municipal government.

OUTSTANDING BORROWING AUTHORITY

The outstanding borrowing authority presently totals $124.6 million, of which approximately $11.9 million is for interim financing only, and will not result in long-term borrowing. The remaining $112.7 million reflects, largely, authorizations of the Board during the past two years, which will be converted to long-term debenture debt within the next two years.

DEBT COST RATIO

This ratio is a measure of the debt service cost as a percentage of total expenditures of the general operating fund of a municipality. Where applicable, the ratio includes loan guarantees. The Municipal Capital Borrowing Board has adopted as a guideline a maximum debt service cost to total budget ratio of 20%. Where municipal debt payments exceed this guideline, they are expected to develop a multi-year plan to reduce their ratio below this level. Borrowing related to utility commissions or for joint housing projects is not considered in the calculation of the debt cost ratio of a municipality. In 2004, no municipalities are over the 20% limit.

SECTION 5

EMPRUNTS MUNICIPAUX

La Commission des emprunts de capitaux par les municipalités a été créée en vertu de la *loi sur les emprunts de capitaux par les municipalités*, chapitre M-20 des lois du Nouveau-Brunswick de 1963. La Commission est chargée de contrôler et d'autoriser les emprunts de capitaux à long terme des municipalités et des organismes municipaux.

Comme l'exige la loi, la Commission tient dix audiences publiques chaque année pour étudier les demandes d'emprunt afin de veiller à ce que les municipalités et les organismes municipaux respectent les limites d'emprunt de capitaux fixées par la loi. De plus, des audiences spéciales peuvent être tenues, à la discrétion du président de la Commission.

DETTE IMPAYÉE À LONG TERME

Cette section porte sur le profil de la dette de chaque municipalité. On y présente la dette de tous les fonds au début et à la fin de 2003. Ces montants comprennent toutes les obligations à long terme, y compris les débentures, les contrats d'achat et les baux présentés dans les états financiers vérifiés de la municipalité. Vous trouverez aussi la dette à long terme des commissions qui doivent rendre des comptes soit à la province ou à un gouvernement municipal.

AUTORISATIONS D'EMPRUNTER NON UTILISÉS

Actuellement, les emprunts autorisés non utilisés représentent une valeur de 124.6 millions de dollars, dont environ 11.9 millions ont été consentis comme financement provisoire et ne constitueront pas un emprunt à long terme. L'autre tranche de 112.7 millions de dollars représente surtout des autorisations de la Commission des deux dernières années qui seront converties sous forme de débentures au cours des deux prochaines années.

RATIO DES FRAIS DU SERVICE DE LA DETTE

Ce ratio est le calcul des frais du service de la dette en tant que pourcentage des dépenses totales prévues au budget du fonds de fonctionnement général d'une municipalité. Les garanties de prêts sont aussi incluses. La Commission des emprunts de capitaux par les municipalités a adopté comme ligne directrice un ratio maximum de 20 p. 100 des frais du service de la dette par rapport au budget total. Si les paiements de la dette municipale dépassent cette ligne directrice, la municipalité doit dresser un plan pluriannuel afin de réduire son ratio en dessous de ce niveau. Les emprunts pour les commissions de services publics ou les projets de logement conjoints ne sont pas inclus dans le calcul du ratio des frais de la dette d'une municipalité. Aucune municipalité est supérieure à la limite du 20% pour l'année 2004.

MUNICIPAL BORROWING - 2003 - EMPRUNTS MUNICIPAUX

No.	Municipality	OUTSTANDING LONG TERM DEBT DETTE IMPAYÉE A LONG TERME $000				OUTSTANDING BORROWING AUTHORITY AUTORISATIONS D'EMPRUNTER NON UTILISÉS 12/31/2002 31/12/2003 $000					2004 DEBT COST RATIO RATIO DES FRAIS DU SERVICE DE LA DETTE 2004				No.
		O/S Debt	Redeemed	Issued	O/S Debt	General Fund	Utility Fund	Other (Electric)	Short-Term		Debt Costs 2004	Total Expenditures 2004	Debt Cost Ratio 2004	Debt Cost Ratio 2003	
No.	Municipalité	12/31/2002	2003	2003	12/31/2003						Service De La	Total Des	Ratio des frais du service	Ratio des frais du service	No.
		Dette Non Acquitté	Remboursé	Nouvel Emprunt	Dette Non Acquitté	Fonds Général	Fonds Services Publics	Autre (Électrique)	Court-Terme	Total	Dette	Dépenses	de la dette	de la dette	
	CITIES / CITÉS														
1	BATHURST	16,769	2,300	1,720	16,189	4,250	716			4,966	2,377,196	15,859,274	14.99%	15.57%	1
2	CAMPBELLTON	11,128	1,125	1,657	11,660	780	238			1,018	1,438,940	8,391,400	17.15%	17.77%	2
3	EDMUNDSTON	15,971	2,838	4,363	17,495	2,900	631	340		3,871	2,586,382	17,786,288	14.54%	14.06%	3
4	FREDERICTON	577	326	939	1,190	1,000	0			1,000	552,000	62,969,186	0.88%	0.67%	4
5	MIRAMICHI	19,366	2,380	7,557	24,543	3,299	7,855			11,141	2,048,390	20,792,023	9.83%	11.10%	5
6	MONCTON	74,324	11,418	18,585	81,491	25,988	6,968			32,956	11,919,600	77,755,134	15.33%	15.11%	6
7	SAINT JOHN	74,759	15,760	17,267	96,236	0	0			0	11,371,504	92,937,312	12.24%	12.34%	7
8	DIEPPE	22,850	2,847	5,426	25,429	5,784	1,034		600	7,418	3,314,327	19,058,014	17.39%	17.75%	8
	TOTAL CITIES / CITÉS	**255,744**	**38,025**	**77,514**	**274,239**	**43,998**	**17,438**	**340**	**600**	**62,380**	**30,804,338**	**355,548,631**	**11.28%**	**11.39%**	
	TOWNS / VILLES														
9	BERESFORD	2,585	403	500	2,682					0	556,353	2,938,371	18.93%	16.95%	9
10	BOUCTOUCHE	567	77	316	806	0	0			0	103,610	1,757,272	5.90%	4.69%	10
11	CARAQUET	3,096	541	600	3,155	0	465		239	704	461,767	3,957,820	11.67%	13.17%	11
12	DALHOUSIE	4,124	636	879	4,367	750	389			1,139	821,821	5,609,234	14.65%	12.64%	12
13	GRAND BAY-WESTFIELD	1,265	403	250	1,112	497	1,660		533	2,690	397,744	3,198,580	12.42%	12.80%	13
14	GRAND FALLS	7,043	878	838	7,003	250	980		1,940	3,040	919,180	5,746,640	15.99%	16.74%	14
15	HAMPTON	2,459	202	714	2,971	700	2,368			3,068	285,960	3,237,237	8.83%	10.46%	15
16	HARTLAND	429	72	0	357	301	0			301	70,303	1,025,593	6.85%	7.64%	16
17	LAMEQUE	1,074	165	0	909	0	0			0	182,205	1,290,028	10.25%	11.14%	17
18	NACKAWIC	389	59	55	385	458	0			458	84,716	1,595,194	5.31%	5.52%	18
19	ORomocto	2,947	587	0	2,360	0	35			35	554,939	10,678,151	5.19%	7.10%	19
20	QUISPAMSIS	9,946	1,330	1,520	10,136	411	30			441	1,567,009	9,197,818	17.04%	18.48%	20
21	RICHIBUCTO	1,485	143	0	1,342	1,005	520			1,525	106,813	1,371,314	7.79%	8.44%	21
22	RIVERVIEW	8,067	1,434	1,860	8,493	0	500			500	1,914,137	14,367,656	13.32%	13.97%	22
23	ROTHESAY	10,633	914	728	10,447	2,100	308			2,408	877,365	8,595,000	10.21%	11.25%	23
24	SACKVILLE	4,172	746	1,509	4,935	1,707	1,700			3,407	611,274	6,257,754	9.77%	8.96%	24
25	ST. ANDREWS	3,563	110	708	3,961	675	371			1,046	224,000	2,746,448	8.16%	8.59%	25
26	SAINT GEORGE	198	63	302	427	183	0			183	49,955	1,250,784	3.99%	6.69%	26
27	SAINT LEONARD	1,171	117	149	1,202	430	250			680	106,746	1,436,804	7.43%	7.56%	27
28	SAINT QUENTIN	1,570	150	265	1,685	244	72			316	92,581	1,589,244	5.83%	7.27%	28
29	ST. STEPHEN	3,009	213	1,247	4,043	600	35			635	531,975	5,439,759	9.78%	9.30%	29
30	SHEDIAC	6,723	809	980	6,894	491	2,752			3,243	951,407	4,981,267	19.10%	17.50%	30
31	SHIPPAGAN	3,219	467	560	3,312	125	411			536	315,300	3,002,891	10.50%	10.96%	31
32	SUSSEX	486	198	0	288	350	606			956	169,200	4,150,600	4.56%	5.78%	32
33	TRACADIE-SHEILA	2,447	522	80	1,965	405	627			1,032	347,742	4,139,680	8.40%	10.23%	33
34	WOODSTOCK	1,663	420	184	1,427	10	976			986	173,514	5,033,403	3.45%	3.94%	34
						0	0								
	TOTAL TOWNS / VILLES	**84,320**	**11,859**	**13,943**	**86,404**	**11,682**	**14,654**	**0**	**2,612**	**28,948**	**12,440,955**	**114,594,542**	**10.86%**	**11.43%**	
	VILLAGES														
35	ALMA	0	0	0	0	32	833		1,667	2,532	2,000	249,814	0.82%	0.19%	35
36	ARDOISTOOK	52	50	0	2	0	0			0	330	152,270	0.22%	5.98%	36
37	ATHOLVILLE	1,767	186	329	1,380	1,950	1,185			3,135	230,408	1,861,273	12.38%	9.56%	37
38	BAKER BROOK	632	100	70	602	0	230			230	43,887	410,559	10.69%	8.64%	38
39	BALMORAL	1,292	292	175	1,165	350	0			350	18,524	1,039,456	1.78%	3.90%	39
40	BAS-CARAQUET	870	104	280	1,046	100	120			220	98,595	889,578	11.08%	9.34%	40
41	BATH	545	124	0	421	0	66			66	7,988	369,140	2.08%	3.38%	41
42	BELLEDUNE	2,669	188	0	2,481	1,167	1,274		2,540	4,981	361,000	3,449,548	10.47%	11.69%	42
43	BERTRAND	265	47	0	218	60	0			60	51,047	675,744	7.55%	9.66%	43

MUNICIPAL BORROWING - 2003 - EMPRUNTS MUNICIPAUX

No.	Municipality	OUTSTANDING LONG TERM DEBT DETTE IMPAYÉE A LONG TERME $000				OUTSTANDING BORROWING AUTHORITY AUTORISATIONS D'EMPRUNTER NON UTILISÉS $000				12/31/2003 31/12/2003	2004 DEBT COST RATIO RATIO DES FRAIS DU SERVICE DE LA DETTE 2004				No.
No.	Municipalité	O/S Debt 12/31/2002 Dette Non Acquitte	Redeemed 2003 Rembourser	Issued 2003 Nouvel Emprunt	O/S Debt 12/31/2003 Dette Non Acquitte	General Fund Fonds Général	Utility Fund Fonds Services Publics	Other (Electric) Autre (Electrique)	Short-Term Court-Terme	Total Total	Debt Costs 2004 Service De La Dette	Total Expenditures 2004 Total Des Dépenses	Debt Cost Ratio 2004 Ratio des frais du service de la dette	Debt Cost Ratio 2003 Ratio des frais du service de la dette	No.
44	BLACK'S HARBOUR	623	135	0	488	674	239		477	1,390	100,867	1,086,014	9.29%	5.49%	44
45	BLACKVILLE	120	6	0	114	80	0			80	13,940	549,140	2.54%	2.60%	45
46	BRISTOL	245	53	0	192	0	0			0	26,720	547,859	4.88%	5.34%	46
47	CAMBRIDGE NARROWS	0	0	0	0	0	0			0	700	564,532	0.12%	0.14%	47
48	CANTERBURY	19	19	0	0	0	0			0	0	184,360	0.00%	10.59%	48
49	CAP-PELE	1,886	205	525	2,206	305	1,124		1,040	2,473	205,783	1,917,073	10.94%	18.06%	49
50	CENTREVILLE	316	101	0	215	328	84			412	40,435	435,309	9.29%	12.64%	50
51	CHARLO	645	107	350	888	50	40			90	114,586	999,991	11.46%	11.33%	51
52	CHIPMAN	1,098	158	0	939	195	8			203	222,760	1,498,447	14.87%	13.58%	52
53	CLAIR	583	57	28	554	0	0			0	42,035	668,166	6.29%	9.16%	53
54	DOAKTOWN	1,163	256	55	962	36	0			36	37,406	693,488	5.39%	6.09%	54
55	DORCHESTER	56	14	50	92	0	0			0	30,081	607,440	4.95%	5.07%	55
56	DRUMMOND	1,001	70	0	931	31	0			31	56,640	586,556	9.66%	10.08%	56
57	EEL RIVER CROSSING	351	77	50	324	60	0			60	25,744	688,872	3.74%	4.64%	57
58	FLORENCEVILLE	1,586	274	365	1,677	0	0			0	210,627	1,396,688	15.08%	17.24%	58
59	FREDERICTON JUNCTION	276	38	0	238	38	0			38	31,413	488,084	6.44%	6.70%	59
60	GAGETOWN	155	53	0	102	32	0			32	25,310	416,546	6.08%	6.42%	60
61	GRANDE ANSE	369	51	0	318	150	0			150	55,548	722,499	7.69%	9.15%	61
62	GRAND MANAN	392	59	0	333	0	0			0	73,655	1,590,113	4.76%	4.94%	62
63	HARVEY	33	6	0	27	100	0			100	7,529	160,783	4.68%	4.81%	63
64	HILLSBOROUGH	258	109	100	249	0	0			0	12,279	901,748	1.36%	2.43%	64
65	KEDGWICK	406	71	115	543	0	217		333	550	109,962	797,071	13.80%	11.43%	65
66	LAC BAKER	0	0	0	0	0	0			0	200	142,066	0.14%	0.16%	66
67	LE GOULET	34	9	0	25	0	0			0	12,400	363,298	3.41%	3.31%	67
68	MAISONNETTE	86	19	0	67	0	0			0	19,826	304,760	6.51%	7.03%	68
69	MCADAM	218	43	0	175	250	234			484	56,474	791,039	7.14%	3.96%	69
70	MEDUCTIC	23	11	0	12	0	0			0	12,930	126,802	10.20%	10.07%	70
71	MEMRAMCOOK	1,138	111	311	1,338	230	0			230	209,413	2,643,545	7.92%	6.90%	71
72	MILLVILLE	0	0	0	0	0	0			0	150	159,489	0.09%	0.10%	72
73	MINTO	791	84	0	707	251	75			326	60,175	1,591,961	3.78%	3.59%	73
74	NEGUAC	1,040	241	0	797	150	0			150	205,695	1,332,010	15.40%	16.09%	74
75	NEW MARYLAND	1,516	130	0	1,386	164	300			464	138,965	2,601,732	5.34%	5.71%	75
76	NIGADOO	821	33	0	788	0	0			0	200	490,541	0.04%	0.04%	76
77	NORTON	159	26	0	133	0	0			0	27,052	753,681	3.59%	4.79%	77
78	PAQUETVILLE	1,217	209	174	1,182	45	0			45	113,521	623,455	18.21%	16.94%	78
79	PERTH-ANDOVER	814	232	0	582	0	0			0	115,770	1,678,426	6.90%	8.15%	79
80	PETITCODIAC	641	102	49	588	4	0			4	116,318	1,263,081	9.21%	8.82%	80
81	PETIT-ROCHER	655	81	134	708	75	0			75	83,578	1,283,096	6.51%	7.92%	81
82	PLASTER ROCK	601	105	16	512	273	2			275	58,832	904,088	6.51%	9.12%	82
83	POINTE-VERTE	536	59	0	477	0	0			0	16,671	583,603	2.86%	1.81%	83
84	PORT ELGIN	126	27	0	99	0	118		237	355	20,031	401,455	4.99%	9.13%	84
85	REXTON	408	36	0	372	75	155		150	380	38,988	663,969	5.87%	5.67%	85
86	RIVERSIDE-ALBERT	84	15	476	530	0	728		84	812	7,140	240,744	2.97%	2.94%	86
87	RIVIERE-VERTE	147	45	130	232	0	120			120	42,065	489,838	8.59%	9.11%	87
88	ROGERSVILLE	325	67	0	258	0	0			0	58,634	885,761	6.62%	9.24%	88
89	SAINT-ANDRE	63	13	16	66	0	0			0	14,136	353,191	4.00%	3.99%	89
90	SAINT-ANNE DE MADAWASKA	686	88	0	598	0	0			0	101,234	996,778	10.16%	10.10%	90
91	SAINT-ANTOINE	2,042	97	219	2,164	81	0			81	81,049	887,480	9.13%	6.69%	91
92	SAINT-FRANCOIS DE MADAWASKA	399	50	10	359	0	0			0	22,084	925,022	2.39%	4.85%	92
93	SAINT-HILAIRE	76	37	0	39	0	0			0	0	240,553	0.00%	0.00%	93
94	SAINT-ISIDORE	258	82	50	226	40	0			40	79,981	662,120	12.02%	16.63%	94
95	SAINT-LEOLIN	15	4	0	11	33	0			33	5,750	335,730	1.72%	1.51%	95
96	SAINT-LOUIS-DE-KENT	513	67	0	446	22	0			22	75,623	879,065	8.60%	8.78%	96

MUNICIPAL BORROWING - 2003 - EMPRUNTS MUNICIPAUX

No.	Municipality	OUTSTANDING LONG TERM DEBT DETTE IMPAYÉE A LONG TERME $000				OUTSTANDING BORROWING AUTHORITY AUTORISATIONS D'EMPRUNTER NON UTILISÉS $000				12/31/2003 31/12/2003	2004 DEBT COST RATIO RATIO DES FRAIS DU SERVICE DE LA DETTE 2004				No.
No.	Municipalité	O/S Debt 12/31/2002 Dette Non Acquitte	Redeemed 2003 Rembourser	Issued 2003 Nouvel Emprunt	O/S Debt 12/31/2003 Dette Non Acquitte	General Fund Fonds Général	Utility Fund Fonds Services Publics	Other (Electric) Autre (Electrique)	Short-Term Court-Terme	Total Total	Debt Costs 2004 Service De La Dette	Total Expenditures 2004 Total Des Dépenses	Debt Cost Ratio 2004 Ratio des frais du service de la dette	Debt Cost Ratio 2003 Ratio des frais du service de la dette	No.
97	STE-MARIE-ST-RAPHAEL	63	33	0	30	0	0			0	15,110	532,152	2.84%	6.56%	97
98	ST. MARTINS	193	18	0	175	23	0			23	29,642	441,678	6.71%	6.72%	98
99	SALISBURY	227	46	0	181	0	1,250		2,103	3,353	42,306	1,015,924	4.16%	6.22%	99
100	STANLEY	319	48	0	271	0	76			76	42,618	363,923	11.71%	15.62%	100
101	SUSSEX CORNER	654	172	291	773	52	51			103	65,039	715,860	9.09%	6.88%	101
102	TIDE HEAD	178	39	0	139	0	55			55	31,324	573,284	5.46%	5.37%	102
103	TRACY	0	0	0	0	0	0			0	0	268,159	0.00%	0.00%	103
	TOTAL VILLAGES	30,217	5,456	4,331	25,090	7,660	8,589	0	8,646	24,893	4,283,522	56,107,522	7.63%	8.10%	
	TOTAL ALL MUNICIPALITIES TOTAL TOUS LES MUNICIPALITÉES	350,291	56,334	93,787	393,735	63,338	40,879	340	11,658	116,215	52,334,667	680,250,695	10.76%	11.02%	

MUNICIPAL BORROWING - 2003 - EMPRUNTS MUNICIPAUX

No.	Commission	OUTSTANDING LONG TERM DEBT DETTE IMPAYÉE A LONG TERME $000				OUTSTANDING BORROWING AUTHORITY AUTORISATIONS D'EMPRUNTER NON UTILISÉS $000				12/31/2003 31/31/2003	No.
		O/S Debt	Redeemed	Issued	O/S Debt	General Fund	Utility Fund	Other (Elec.-Etc.)	Short-Term	Total	
No.	Commission	12/31/2002	2003	2003	12/31/2003						No.
		Dette Non Acquitté	Rembourser	Nouvel Emprunt	Dette Non Acquitté	Fonds Général	Fonds Services Publics	Autre (Élec.-Etc.)	Court-Terme	Total	
1	APOHAQUI SEWERAGE COMMISSION	77	9	0	68	0	0	0	0	0	1
2	BNPP	161	11	0	150	0	0	0	0	0	2
3	COMMISSION DES GESTION ENVIRO DU NORD-OUEST	3,163	572	0	2,591	0	0	0	0	0	3
4	COMMISSION DES ÉGOUTS D'ALLARDVILLE	116	13	0	103	0	0	0	0	0	4
5	COMMISSION DES ÉGOUTS DE VAL D'AMOURS	879	84	0	795	0	0	0	0	0	5
6	FREDERICTON SOLID WASTE COMM.	3,433	547	0	2,886	300	0	0	0	300	6
7	FREDERICTON POLLUTION CONTROL	0	0	0	0	0	0	0	0	0	7
8	FUNDY REGION SOLID WASTE COM.	21,038	2,096	0	18,942	2,606	0	0	0	2,606	8
9	G. MONCTON SEWERAGE COM.	0	0	0	0	0	0	0	0	0	9
10	KENNEBECASIS LIBRARY INC.	0	0	0	0	0	0	0	0	0	10
11	KENNEBECASIS RECREATION CENTRE	0	0	0	0	0	0	0	0	0	11
12	NEPISIGUIT-CHALEUR SOLID WASTE COM.	2,323	373	0	1,950	2,555	0	0	0	2,555	12
13	NORTHUMBERLAND SOLID WASTE COM.	279	71	0	208	0	0	0	0	0	13
14	ROTHESAY REGIONAL JOINT BOARD OF POLICE COM.	0	0	0	0	2,900	0	0	0	2,900	14
15	G. SHEDIAC SEWERAGE COM.	426	80	0	346	0	0	0	0	0	15
16	MICHAUD SEW. COMMISSION	24	24	0	0	0	0	0	0	0	16
17	MUSQUASH SEWERAGE COMMISSION	0	0	0	0	0	0	0	0	0	17
18	SOUTHWEST SOLID WASTE COM.	4,111	394	0	3,717	0	0	0	0	0	18
19	WESTMORLAND-ALBERT SOLID WASTE COM.	7,350	525	490	7,315	0	0	0	0	0	19
	TOTAL COMMISSIONS	**43,380**	**4,799**	**490**	**39,071**	**8,361**	**0**	**0**	**0**	**8,361**	

SECTION 6

LOCAL SERVICE DISTRICTS BUDGETS

2004

BUDGETS DES DISTRICTS DE SERVICES LOCAUX

SECTION 6

LOCAL SERVICE DISTRICTS BUDGETS

While fully autonomous cities, towns, and villages are the prominent local government structures in New Brunswick, approximately 40% of the population and 80% of the geographical area of the province is unincorporated. These areas are divided into 269 Local Service Districts and 1 Rural Community. Administration of these L.S.D.s is the responsibility of the Minister of Environment and Local Government. Locally elected advisory committees assist in this process by serving in an advisory capacity to the Minister. Local Service Districts are established to provide local services to the residents of a specific geographical area. These local services can include administration, fire protection, street lighting, community services, recreational facilities, solid waste collection and disposal, community planning and property assessment. The residents of the area are taxed according to the services they receive.

Services such as police protection, transportation, and general administration are provided directly by the Province. Owner-occupied properties are taxed $.65 per $100 of assessment for these services.

SECTION 6

BUDGETS DES DISTRICTS DE SERVICES LOCAUX

Même si les cités, les villes et les villages entièrement autonomes sont les principales structures d'administration locale au Nouveau-Brunswick, environ 40 p. 100 de la population et 80 p. 100 de la superficie géographique de la province ne sont pas constitués en secteur incorporé. Ces secteurs sont divisés en 269 districts de services locaux et 1 communauté rurale. Les districts de services locaux sont administrés par la ministre de l'Environnement et des Gouvernements locaux. Les comités consultatifs élus au niveau local participent à ce processus en conseillant la ministre. Les districts de services locaux sont créés afin de dispenser des services locaux aux résidents d'une région géographique donnée. Les services locaux peuvent comprendre l'administration, la protection contre les incendies, l'éclairage des rues, les services communautaires, les installations de loisirs et la collecte et l'élimination des déchets solides, la planification de l'utilisation des terres et l'évaluation des propriétés. Les résidents de la région paient une taxe en fonction des services qu'ils reçoivent.

Les services tels que la police, le transport et l'administration générale sont fournis directement par la province. Pour ces services un taux de 0,65 $ par 100 $ d'évaluation est imposé aux propriétés occupées par le propriétaire.

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
District de services locaux	Adminis-tration	Service d'incendie	Éclairage des rues	Services communautaires & récréatifs	Enlèvement et collecte des ordures	Urbanisme	Recettes non-fiscales	Frais de la dette	Paiement location	2002 (Surplus) déficit	Coût de l'évaluation	2004 Budget net	Subvention sans condition	Mandat	Assiette fiscale 2004	Taux de taxe
COUNTY OF / COMTÉ D'ALBERT																
Alma	398	7,911			6,651	2,902				(220)	1,041	17,783	127	17,656	5,207,367	0.3391
Coverdale	200	156,672		6,727	199,441	54,318				(2,442)	28,264	443,180	41,840	401,340	141,320,300	0.2840
Elgin Parish	200	39,671			40,590	11,087	(10,425)	1,871	11,142	(5,146)	5,769	94,759	12,654	82,105	28,845,282	0.2846
Elgin Centre	200	8,724	4,522		8,662	2,332	(37)			(257)	1,214	25,360	2,638	22,722	6,067,800	0.3745
Harvey	239	15,167		9,030	21,625	5,898				(443)	3,069	54,585	6,113	48,472	15,345,948	0.3159
Hillsborough	200	38,133			62,949	17,021				(1,044)	8,857	126,116	13,191	112,925	44,285,200	0.2550
Hopewell	200	19,670		13,306	32,211	8,691	(44)			(579)	4,522	77,976	8,977	69,999	22,611,800	0.3051
COUNTY OF / COMTÉ DE CARLETON																
Aberdeen	1,040	149,295			61,175	6,011	(72,952)	24,232	21,000	(7,084)	8,447	190,164	25,521	164,643	42,235,687	0.3898
Benton	200	2,162	3,000	4,227	1,808	197	(2,000)			1,145	332	11,071	1,850	9,221	1,660,943	0.5552
Brighton	200	42,417			69,218	4,692				(5,195)	7,909	109,241	12,857	96,384	39,544,200	0.2437
Coldstream	200	2,004	4,200	1,000	4,999	390				(682)	658	12,769	1,475	11,294	3,290,450	0.3432
Debec	4	4,235	2,400	563	4,322	334				(1,116)	563	11,305	1,494	9,811	2,814,099	0.3486
Debec Outside	1,200	62,280		8,566	26,917	2,116	(52,872)	3,561	12,888	(669)	3,566	67,553	16,937	50,616	17,829,750	0.2839
Glassville		3,200	1,800		1,523	117				(171)	197	6,666	1,110	5,556	983,250	0.5651
Kent	300	155,960			108,896	8,784	(40,093)	0	8,000	3,322	14,807	259,976	33,989	225,987	74,033,400	0.3053
Lakeville	501	64,500	5,000	3,200	15,816	1,260	(61,545)	6,889	13,600	2,982	2,124	54,327	13,822	40,505	10,621,026	0.3814
Northampton	200	39,887			56,645	4,538				(4,320)	7,650	104,600	11,196	93,404	38,248,098	0.2442
Peel	200	29,200			52,268	4,166				(4,193)	7,021	88,662	9,298	79,364	35,106,367	0.2261
Richmond	200	30,676		4,656	33,161	2,763	(687)			(2,605)	4,656	72,820	4,804	68,016	23,282,034	0.2921
Simonds	1,000	14,647		1,000	30,101	2,437				(5,133)	4,108	48,160	4,339	43,821	20,540,450	0.2133
Somerville	200	6,814	4,500		16,130	1,289				(100)	2,173	31,006	3,383	27,623	10,863,300	0.2543
Upper & Lower Northampton	650	19,015		3,755	27,029	2,228				(2,522)	3,755	53,910	4,504	49,406	18,773,400	0.2632
Upper Kent	201	4,208	5,000	2,390	4,415	346				(552)	584	16,592	2,037	14,555	2,919,839	0.4985
Wakefield Inside		67,180		13,275	98,132	7,876				(7,555)	13,275	192,183	16,569	175,614	66,376,750	0.2646
Wakefield Outside	200	20,612			29,086	2,329				(2,375)	3,925	53,777	4,563	49,214	19,626,750	0.2508
Wicklow	100	42,799			74,577	5,959				(13,966)	10,044	119,513	12,823	106,690	50,217,634	0.2125
Wilmot	200	53,686			43,177	3,494				(2,964)	5,690	103,483	9,585	93,898	29,448,441	0.3189
Woodstock	1,202	75,991		12,977	95,074	7,699	(3,362)	4,878		(9,646)	12,977	197,770	19,314	178,456	64,886,536	0.2750

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
District de services locaux	Adminis-tration	Service d'incendie	Éclairage des rues	Services communautaire & récréatifs	Enlèvement et collecte des ordures	Urbanisme	Recettes non-fiscales	Frais de la dette	Paiement location	2002 (Surplus) déficit	Coût de l'évaluation	2004 Budget net	Subvention sans condition	Mandat	Assiette fiscale 2004	Taux de taxe
COUNTY OF/ COMTE DE CHARLOTTE																
Beyside	600	35,890		6,700	44,529	4,438				(1,938)	7,480	97,699	3,928	93,771	37,400,000	0.2507
Beaver Harbour	400	14,725	8,200	1,000	13,302	1,227	(50)			(418)	2,067	40,453	4,165	36,288	10,337,400	0.3510
Campobello	800	40,315		11,000	95,568	7,992	(114)		43,257	(1,132)	13,472	211,158	13,450	197,708	67,357,719	0.2935
Clarendon	200	17,732			6,403	704				(2,130)	1,187	24,096	660	23,436	5,932,800	0.3950
Dennis-Weston		59,200			61,788	5,933				(9)	10,001	136,913	10,212	126,701	50,006,000	0.2534
Dufferin		26,744			29,393	2,788	(1)			600	4,700	64,224	4,905	59,319	23,498,440	0.2524
Dumbarton		25,930			47,453	4,674		6,793		2,419	7,879	95,148	4,806	90,342	39,395,100	0.2293
Fundy Bay	400	36,684		2,300	49,127	4,598	(17)	11,134		3,073	7,751	116,050	10,923	104,127	38,753,255	0.2687
Lepreau	400	24,199			52,458	5,023				(1,533)	8,467	89,014	6,773	82,241	42,333,511	0.1943
Pennfield	850	64,653		2,000	98,636	9,351	(14,319)	6,716		(1,945)	15,761	181,703	16,159	165,544	78,804,331	0.2101
Chamcook	400	29,271			38,976	3,758				(218)	6,334	78,521	5,418	73,103	31,670,800	0.2308
Saint Croix		8,300			10,036	911				(90)	1,536	20,693	2,182	18,511	7,678,750	0.2411
Saint David	350	40,150		4,910	78,489	7,446	(8,000)	21,648	13,000	(10)	12,551	170,534	16,233	154,301	62,755,600	0.2459
Saint George		52,335			68,048	6,684	(2)			(1,413)	11,267	136,919	6,941	129,978	56,334,286	0.2307
Bonny River-Second Falls		20,295			15,294	1,414				(288)	2,383	39,098	4,095	35,003	11,913,150	0.2938
Saint James		45,325			50,889	4,857	(7,001)	16,186		1,643	8,186	120,085	9,798	110,287	40,931,154	0.2694
Saint Patrick		31,592			41,131	3,935				(546)	6,633	82,745	5,957	76,788	33,163,771	0.2315
Saint Stephen		7,050			7,160	635				(93)	1,070	15,822	1,885	13,937	5,348,450	0.2606
West Isles	1,000	32,070		12,756	46,506	4,428	(12)	6,427		140	7,463	110,778	8,742	102,036	37,314,130	0.2735
Western Charlotte		31,625			49,306	4,653		19,166		11	7,843	112,604	9,993	102,611	39,215,750	0.2617
White Head Island		9,005			7,358	672	(78)	3,143		567	1,133	21,800	2,179	19,621	5,662,967	0.3465
COUNTY OF / COMTÉ DE GLOUCESTER																
Allardville	1,000	62,471	35,150		40,261	4,425	(611)	17,878		(2,901)	7,459	165,132	19,509	145,623	37,294,300	0.3905
Anse-Bleue	700	16,734	14,855	7,500	18,451	2,614				(1,652)	2,108	61,310	7,213	54,097	10,541,800	0.5132
Baie du Petit-Pokemouche	700	3,257	4,614		7,052	987				(828)	736	16,578	2,061	14,517	3,979,100	0.3648
Bathurst	600	136,995		26,582	102,214	14,949	(113,770)	3,854	69,594	(10,879)	19,203	251,342	18,734	232,608	96,016,550	0.2423
Bathurst (Outside)	600	51,634	46,615	14,633	56,258	14,000				85	10,571	194,406	14,849	179,557	52,855,168	0.3397
Benoît	700	2,082	4,455	3,586	8,360	1,172	(1,000)			(2,067)	945	18,283	2,307	15,976	4,725,850	0.3381
Beresford (Petit Rocher West)	350	5,643	9,138		10,455	2,856				(222)	1,821	30,081	3,962	26,119	9,107,150	0.2868
Beresford (Alcide & Dauversiere)	400	2,964	8,228		5,252	1,500				(183)	957	19,117	2,576	16,541	4,783,950	0.3458
Beresford (Nicholas-Denys)	500	28,491	33,209		17,107	4,878				(271)	3,111	87,025	11,228	75,797	15,554,100	0.4873

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
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Beresford (Saint-Laurent)	450	24,909	16,987		14,075	4,265				(251)	2,720	63,155	4,631	58,524	13,598,450	0.4304
Beresford (Sud)	300	6,122			3,651	1,048				(228)	668	11,761	1,553	10,208	3,342,050	0.3056
Beresford Nord	350	1,259			2,397	663				(271)	416	4,834	619	4,215	2,080,700	0.2026
Big River	700	29,424	23,963	8,339	32,046	3,674				(364)	6,024	103,708	10,917	92,791	30,120,600	0.3081
Blanchard Settlement	750	6,401	9,544	300	19,620	2,810				(1,659)	2,266	40,232	4,825	35,407	11,329,800	0.3125
Cap-Bateau	700	7,137	6,800		7,137	981				(993)	791	21,553	3,126	18,427	3,957,400	0.4656
Par. De Caraquet		324			934	142				(28)	115	1,487	68	1,419	573,439	0.2475
Chiasson-Savoy	700	9,185	13,000		19,799	2,783	(16)			(941)	2,244	46,756	5,630	41,126	11,221,412	0.3665
Coteau Road	600	10,840	10,300		15,897	2,211				(1,491)	1,783	40,140	5,289	34,851	8,914,950	0.3909
Dugas	450	2,562	4,700		2,862	400				(506)	323	10,792	1,490	9,302	1,613,700	0.5764
Dunlop	700	42,616	19,603		26,027	7,296				(248)	4,653	99,647	10,564	89,083	23,265,000	0.3829
Évangeline	800	3,587	9,600		11,305	1,574				(936)	1,270	27,200	3,552	23,648	6,348,300	0.3725
Gauvreau & Petit-Tracadie	800	3,771	11,300		14,983	2,122				(1,596)	1,712	33,092	3,736	29,356	8,557,650	0.3430
Haut-Lamèque	650	11,248	8,550		18,680	2,689				(1,361)	2,169	42,605	4,049	38,556	10,842,600	0.3556
Haut-Shella	650	6,823	14,823	3,711	27,468	3,839	(900)			1,186	3,096	60,696	7,332	53,364	15,482,000	0.3447
Haut Shippegan	700	8,007	8,400		11,568	1,631				(1,246)	1,315	28,376	3,300	25,075	6,575,200	0.3814
Inkerman Centre	800	20,229	28,300		43,203	6,129				(3,230)	4,943	100,374	11,286	89,088	24,713,550	0.3605
Inkerman South (Six Roads)	600	4,557	19,100		18,447	2,564				(1,910)	2,068	46,426	6,107	39,319	10,340,800	0.3802
Landry Office	800	4,013	17,350	8,600	14,647	2,065				(6,161)	1,961	42,970	5,489	37,481	8,305,650	0.4513
LaPlante	700	3,747	7,166		6,611	1,897				(294)	1,210	21,037	2,756	18,281	6,047,850	0.3023
Leech	600	9,535	7,500		13,021	1,794				(1,211)	1,447	32,686	4,572	28,114	7,232,700	0.3887
Medran	700	3,387	11,362		5,944	1,714				(349)	1,093	23,851	2,984	20,867	5,465,850	0.3818
Maltempec	700	7,349	8,850		8,789	1,225				(1,216)	988	26,686	3,482	23,204	4,938,800	0.4698
Miscou Island	800	29,300	21,800		34,665	4,968	(7)		26,007	(16,270)	3,999	115,252	11,290	103,962	19,993,034	0.5200
New Bandon-Salmon Beach	800	51,965		8,248	31,696	3,635	(42)	5,875		(4,933)	5,968	103,102	10,371	92,731	29,791,722	0.3113
New Bandon Black Rock	200	4,056			1,187	133				(95)	224	5,705	501	5,204	1,118,200	0.4654
New Bandon Burnsville	200	984			686	161				(94)	130	2,049	184	1,865	647,900	0.2878
New Bandon Outside	300	11,767			7,880	881				(57)	1,486	22,276	1,898	20,378	7,425,300	0.2744
North Tetagouche	750	26,221	31,221	27,430	28,715	8,418				(81)	6,368	128,042	14,286	113,756	28,841,000	0.4236
Par. Notre-Dame-Des-Érables	1,000	38,165	24,002	500	22,361	3,072				13	2,478	91,581	13,612	77,969	12,387,700	0.6294
Par. de Paquetville	800	43,324	35,700		52,017	7,220				(4,229)	5,823	140,656	19,054	121,601	29,116,662	0.4176
Par. de Saumarez	550	6,880	6,700		23,200	3,224				(1,711)	2,600	41,443	1,695	39,748	13,001,660	0.3057
Canton des Basques	500	2,563	6,375		10,337	1,437				(1,323)	1,159	20,039	847	19,192	5,792,650	0.3313
Petite-Lamèque	801	10,006	12,225	300	16,998	2,392				(1,467)	1,929	43,184	5,273	37,911	9,645,755	0.3930
Petit-Rocher-Nord	800	9,191	11,148		16,861	4,652				(443)	2,967	44,176	4,664	39,512	14,632,700	0.2664
Petit-Rocher-Sud	700	6,934	4,951		12,014	3,509				(363)	2,238	29,983	3,138	26,845	11,190,550	0.2399

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

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Pigeon Hill	700	14,075	13,700	300	20,256	2,844				(1,742)	2,294	52,426	6,513	45,913	11,469,300	0.4003
Pointe-Sauvage	550	1,224	1,906		2,704	371				(806)	299	6,248	833	5,413	1,495,150	0.3620
Pointe-à-Bouleau	650	1,640	6,600		6,506	923				(818)	744	16,247	1,835	14,412	3,720,500	0.3874
Pointe-Canot	629	4,961	5,400	300	8,538	1,186				(920)	956	21,050	2,814	18,236	4,781,950	0.3814
Poirier	550	7,421	5,000		4,366	620				(875)	560	17,602	2,022	15,580	2,501,200	0.6229
Pokemouche	800	17,567	20,600	300	55,334	8,176	(42)			(3,157)	6,594	106,193	7,831	98,362	32,971,850	0.2983
Pokesudie Inland	653	7,469	9,450		8,916	1,232				(1,061)	984	27,653	3,929	23,724	4,970,014	0.4774
Pont-LaFrance	700	16,763	16,600	4,500	20,086	2,778				(2,292)	2,238	69,370	8,458	60,912	11,192,150	0.4549
Pont-Landry	1,145	21,588	32,600		56,672	7,988				(4,068)	6,442	122,267	14,556	107,711	32,211,950	0.3344
Rivière-à-la-Truite	700	4,568	12,200		18,203	2,571				(1,646)	2,073	38,669	4,656	34,113	10,765,950	0.3291
Robertville	750	97,293	14,907	4,000	25,070	7,306	(102,252)	2,785	44,732	(12,436)	4,659	86,812	19,070	67,742	23,296,318	0.2908
Saint-Sauveur	600	70,514	12,206		16,140	1,766		16,277		352	2,959	120,803	14,998	105,805	14,792,500	0.7153
Saumarez	700	4,391	8,550		17,706	2,471				(1,851)	1,993	33,960	4,450	29,510	9,962,950	0.2962
Par. de Shippegan	353	2,747			4,624	724				(405)	684	8,627	184	8,443	2,919,287	0.2892
Pointe-Brûlé	500	4,141	2,975		8,863	1,254				(874)	1,012	17,861	1,969	15,892	5,058,600	0.3142
Pointe-Alexandre	600	9,581	9,400		16,073	2,290				(1,440)	1,847	38,361	4,172	34,179	9,236,200	0.3701
Par. de Sainte-Cécile	700	16,123	23,500	4,000	27,691	3,854	(18)			(2,297)	3,108	76,661	10,334	66,327	15,542,484	0.4267
Saint-Irénée & Alderwood	700	6,276	21,400	3,000	25,441	3,531				(2,361)	2,848	60,836	8,278	52,557	14,240,500	0.3691
Par. de Saint-Isidore	800	38,524	41,400		58,122	8,158				(4,035)	6,579	149,548	17,586	131,962	32,886,550	0.4011
Saint-Paris	700	2,602	6,856	4,872	10,549	1,464	(3,100)			(1,705)	1,161	-23,419	3,423	19,996	5,904,300	0.3387
Sainte-Rose	704	7,969	19,360	10,000	31,955	4,484				(2,365)	3,617	75,724	9,314	66,410	18,082,650	0.3673
Saint-Simon	700	10,005	20,400	8,000	31,250	4,391				(2,550)	3,542	76,698	9,495	67,203	17,708,795	0.3795
Tremblay	700	5,547	9,095		9,762	2,807				(425)	1,790	29,186	3,739	25,447	8,952,200	0.2843
Val-Comeau	803	6,822	10,500		27,501	3,839	(21)			(2,414)	3,096	50,126	6,560	43,566	15,460,461	0.2814
COUNTY OF / COMTÉ DE KENT																
Saint-Louis - Caraquet Road	600	948			1,491	226				(926)	132	2,471	354	2,117	658,400	0.3215
Wellington	550	10,647			38,241	6,007	(256)			(3,553)	3,501	55,136	3,653	51,485	17,505,323	0.2941
Boustouche Cove	450	3,273	7,552		11,951	1,834				(1,727)	1,069	24,402	3,046	21,357	8,343,450	0.3897
Wellington - Desroches	462	10,315	16,047		37,176	5,903				(4,205)	3,440	69,137	6,158	62,979	17,201,538	0.3661
Wellington - Dixon Point-Route 134	495	11,495	16,453		42,084	6,585				(4,131)	3,838	76,819	8,056	68,763	19,188,095	0.3584
Saint-Grégoire	450	3,245	10,584		10,429	1,631	(69)			(960)	951	26,261	1,740	24,521	4,753,450	0.5159
Acadieville	1,000	17,865		3,000	27,607	4,260				(4,777)	2,483	51,438	6,002	45,436	12,412,950	0.3660
Acadie Siding	500	8,846			13,723	2,087				(1,120)	1,222	26,268	3,213	22,055	6,111,480	0.3609
Aldouane	1,400	21,378	22,852	12,000	61,242	9,669				(6,497)	5,636	127,679	13,955	113,724	28,173,950	0.4036

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Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
District de services locaux	Administration	Service d'incendie	Éclairage des rues	Services communautaires & récréatifs	Enlèvement et collecte des ordures	Urbanisme	Recettes non-fiscales	Frais de la dette	Paiement location	2002 (Surplus) déficit	Coût de l'évaluation	2004 Budget net	Subvention sans condition	Mandat	Assiette fiscale 2004	Taux de taxe
Cap-de-Richibucto	807	54,256	35,170	16,700	66,551	10,260	(17,693)	9,145	42,931	(3,667)	5,979	218,238	27,262	190,976	29,896,860	0.6388
Carleton	854	10,813	14,633	4,800	18,556	2,853				(2,829)	1,663	51,343	6,730	44,613	8,314,081	0.5366
Cocagne	1,550	67,800	75,936	95,000	192,039	30,483	(58,418)	14,493	27,207	(15,334)	17,766	448,523	45,472	403,051	88,827,751	0.4537
Dundas	700	40,321	38,869		107,449	17,043				(9,428)	9,933	204,887	19,308	185,579	49,664,400	0.3737
Grand Digue	1,910	60,966	55,000	11,588	215,692	34,678		20,574		(17,828)	20,327	403,107	32,820	370,287	101,634,516	0.3643
Grand Saint Antoine	800	9,167	14,317		30,198	4,702				(4,731)	2,740	57,193	6,232	50,961	13,701,650	0.3719
Harcourt	700	48,875			27,260	4,256	(13,084)	7,351		(2,437)	2,480	75,400	9,843	65,557	12,398,854	0.5287
Pointe-Sapin	700	18,818	13,256	10,300	36,744	5,742	(1)			(4,360)	3,347	84,546	9,684	74,862	16,733,373	0.4474
Richibucto	800	30,560			68,242	10,980				(6,414)	6,399	110,567	9,347	101,220	31,996,050	0.3164
Sainte-Anne-de-Kent	800	35,536	40,298		95,756	15,297	(17)			(9,162)	8,915	187,423	16,299	171,124	44,576,209	0.3839
Saint-Charles	1,000	19,641	53,519		63,107	8,201				(4,932)	4,780	135,316	17,882	117,434	23,898,805	0.4914
Saint-Ignace	900	16,277	26,128		25,037	4,308				(3,789)	2,511	74,372	9,517	64,855	12,554,335	0.5166
Saint-Louis	800	34,861	31,039		59,618	9,258	(1)			(6,662)	5,395	134,918	16,020	118,898	26,976,604	0.4407
Saint-Paul	1,050	61,110		5,750	43,318	6,708	(55,908)	16,617	34,479	(3,652)	3,909	113,681	21,128	92,453	19,546,495	0.4730
Sainte-Marie	2,900	50,683			116,929	18,298	(2)			(10,167)	10,664	188,305	18,673	169,632	53,318,921	0.3181
Wellford	800	75,704			92,147	14,488	(5,407)		42,931	(6,336)	8,444	222,771	24,159	198,612	42,218,700	0.4704
COUNTY OF / COMTÉ DE KINGS																
Cardwell	600	65,184			141,113	52,035			20,871	(3,827)	23,842	299,818	15,396	284,422	119,209,899	0.2386
Greenwich	900	36,150		24,778	39,230	4,482	(571)	12,720		(2,403)	7,564	122,840	13,038	109,802	37,770,750	0.2907
Hammond	300	47,000		10,400	26,685	9,796	(25,150)			1,068	4,486	74,586	6,819	67,767	22,438,994	0.3020
Hampton Inside	300	43,729			37,419	15,677				2,354	7,183	106,662	11,940	94,722	35,915,500	0.2637
Hampton Nauvigewauk	400	42,400		10,000	55,149	23,198		6,911	42,718	3,722	10,629	195,127	19,045	176,082	53,144,480	0.3313
Hampton Fairmont	300	3,292	1,400		3,513	1,470				(768)	674	9,881	1,142	8,739	3,368,650	0.2594
Havelock Inside	300	48,800	8,600		19,767	6,767	(91,901)		68,959	1,281	3,100	65,634	21,230	44,404	15,502,300	0.2864
Havelock Outside	500	48,219			32,695	11,961	(218)			(1,287)	5,481	97,351	7,466	89,885	27,402,550	0.3280
Kars	400	18,060		1,000	24,789	8,990				3,789	4,119	61,147	4,731	56,416	20,595,500	0.2739
Kingston	925	97,910			118,482	50,199	(30,740)	9,797	40,006	(2,328)	23,001	307,251	33,012	274,239	115,003,352	0.2385
Norton	300	42,275			46,876	16,458				(10,487)	7,541	102,963	10,156	92,807	37,706,196	0.2461
Rothesay	300	18,961			10,209	4,269				7,337	1,956	43,032	4,491	38,541	9,779,850	0.3941
Springfield	300	52,070		3,000	79,395	28,323	(22,254)		27,007	(8,918)	12,977	171,900	16,379	155,521	64,886,417	0.2397
Studholm	400	79,626		11,730	145,665	51,199			20,870	5,545	23,459	338,494	33,672	304,822	117,295,000	0.2599
Sussex	400	79,175		9,764	120,127	42,620	(30)			3,865	19,529	275,449	24,247	251,202	97,640,916	0.2573
Upham	900	52,100			42,130	14,664	(10,451)			(3,762)	6,719	102,310	12,583	89,727	33,694,400	0.2671
Waterford	600	12,263			19,679	6,906	(19)			(3,893)	3,164	38,700	4,045	34,655	15,821,118	0.2190

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Westfield East	550	30,740			27,533	11,661	271			1,928	5,343	78,026	6,602	71,424	26,713,943	0.2674
Westfield West	450	79,526		33,344	44,164	5,000	(271)			(4,137)	8,427	166,505	18,267	148,238	42,135,009	0.3518
COUNTY OF / COMTÉ DE MADAWASKA																
Baker Brook		12,640		4,500	9,819	3,336				781	1,658	32,734	3,658	29,076	8,291,197	0.3507
Clair		19,166			11,078	3,764				671	1,871	36,450	3,730	32,720	9,354,750	0.3498
Lac Baker	150	23,663		10,938	30,820	10,471				3,071	5,285	84,318	4,772	79,546	26,025,400	0.3056
Lac Baker Island		4,348	380	2,062	5,810	1,974				(8)	981	15,467	980	14,567	4,906,200	0.2969
Madawaska		1,360			1,200	636				128	318	3,640	269	3,371	1,581,900	0.2131
Notre-Dame-de-Lourdes		4,570			8,880	3,375				1,026	1,591	19,364	1,987	17,377	7,586,400	0.2315
Rivière Verte		24,524			30,315	10,306				11,449	5,120	81,708	8,426	73,282	25,598,600	0.2863
Saint-André	396	82,900		16,119	108,561	41,215				4,778	18,334	272,303	15,117	257,186	91,672,150	0.2806
Saint-André - Michaud	79	16,510	8,250	3,210	21,620	8,206				356	3,651	61,884	6,980	55,995	18,257,300	0.3067
Waddell Road	25	5,318	4,500	1,036	6,964	2,644				106	1,176	21,967	970	20,997	5,880,650	0.3571
Sainte-Anne		35,854			26,902	10,213				836	4,543	78,348	8,994	69,354	22,717,100	0.3053
Soigan		8,487	4,500		6,317	2,398				(480)	1,067	22,289	2,826	19,463	5,334,300	0.3649
Saint-Basile		23,881			21,990	7,471				2,396	3,714	59,454	6,615	52,839	16,569,100	0.2846
Saint-François		56,347		56,743	42,164	14,325		1,295		2,444	7,121	180,439	16,223	164,216	35,904,600	0.4612
Saint-Hilaire		22,200			17,303	5,879				1,018	2,922	49,322	5,151	44,171	14,611,100	0.3023
Saint-Jacques		31,050	29,000		66,070	22,446				150	11,158	159,895	15,422	144,473	55,791,550	0.2590
Saint-Joseph	550	40,600		5,000	54,107	18,383			47,650	5,668	9,138	181,096	21,403	159,693	45,689,950	0.3495
Saint-Léonard		25,509			44,952	17,068				5,372	7,502	100,491	6,355	94,136	37,959,500	0.2480
Saint-Léonard-Pailler		10,882	4,200		21,168	8,036				5,966	3,575	53,827	2,993	50,834	17,874,450	0.2844
COUNTY OF / COMTÉ DE NORTHUMBERLAND																
Alnwick		35,813	35,500		43,451	6,400	(22)			(174)	5,830	126,798	18,881	108,917	39,148,235	0.3771
Barryville-New Jersey	207	12,539	20,000		14,385	2,205	(1)			(2,071)	2,009	49,273	4,672	44,601	10,044,151	0.4441
Baie Ste. Anne	634	87,269	31,500	27,600	62,555	9,391	(60,835)	11,559	27,556	(25,020)	8,555	180,765	23,458	157,307	42,773,923	0.3678
Black River-Hardwicke	226	43,960	45,500	5,000	52,493	7,987				(5,176)	7,276	157,266	15,925	141,361	36,378,582	0.3886
Blackville		44,727			58,331	8,764				(6,636)	7,983	113,169	14,111	99,058	39,914,842	0.2482
Blissfield		23,907			23,254	3,487	(1)			(5,992)	3,176	47,831	5,325	42,506	15,882,299	0.2676
Brantville	690	22,228	15,900		22,690	3,368				(2,072)	3,013	65,667	9,475	56,192	15,005,560	0.3730
Chatham		16,495			27,372	4,164				(1,516)	3,811	52,346	4,448	47,898	19,055,460	0.2514

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Codiac	700	14,408	19,520		15,020	3,431				(1,883)	2,000	53,196	6,599	46,597	9,997,500	0.4661
Derby		33,445			35,728	5,405	(200)			(2,938)	4,923	76,363	8,161	68,202	24,616,349	0.2771
Escuminac	500	11,569	10,500		13,657	2,075	(15)			(1,793)	1,890	38,383	3,308	35,075	9,448,930	0.3712
Fairfield	600	25,231	31,500	13,300	30,156	4,482		1,387		(2,239)	4,082	108,498	13,042	95,456	20,411,600	0.4677
Lower Nashwaaksis-Fredericton	475	13,907	14,500		20,525	3,146				(1,291)	2,866	54,128	4,899	49,229	14,327,722	0.3436
Identity		26,343			37,347	5,619				(2,830)	5,119	71,598	8,041	63,557	25,594,350	0.2483
Nackawic	13	6,045			4,809	745				(2,577)	679	9,714	743	8,971	3,392,964	0.2644
Haut-Riviere-du-Portage	200	20,137	14,000	25,020	20,249	2,997				(8,311)	2,730	77,022	9,994	67,028	13,648,600	0.4911
Nelson		31,840			37,478	5,621				(2,497)	5,120	77,562	8,728	68,834	25,602,250	0.2689
Newcastle	5	23,467			26,004	3,863				(3,843)	3,519	53,015	6,663	46,352	17,596,596	0.2634
North Esk	44	66,530			84,463	12,869				(6,726)	11,723	168,893	17,408	151,485	58,614,753	0.2584
Oak Point - Gardiner Bridge	200	12,588	12,000		14,159	2,169				(1,964)	1,976	41,139	3,789	37,350	9,877,897	0.3781
Rivière-du-Portage-Tracadie Beach	1,000	62,673	19,000	20,550	29,097	4,402	(89,549)	3,704	34,687	2,936	4,010	112,510	19,558	92,952	20,049,780	0.4636
Renous-Quarryville	650	168,687	32,000	28,200	98,380	15,402	(90,259)	18,743	34,636	(5,741)	14,030	314,728	23,068	291,640	70,152,290	0.4157
Rogersville	700	25,811			24,151	6,165				(2,187)	3,593	58,233	6,907	51,326	17,965,000	0.2857
St. Margarets	200	7,886	15,000		9,907	1,322				(1,938)	1,205	33,582	4,792	28,790	6,022,950	0.4780
South Esk	1,246	63,120			85,584	12,910				13,058	11,760	187,678	21,129	166,549	58,802,472	0.2832
Sunny Corner	200	96,200	19,500	29,900	55,578	8,561	(104,719)		51,205	(47,246)	7,799	116,976	18,625	98,361	38,992,860	0.2522
Tabusintac	965	36,697	32,500	29,030	42,858	6,016		2,075		(4,183)	5,937	152,399	15,197	137,202	29,687,043	0.4622
Upper Miramichi	2,000	103,350		10,000	112,570	9,199	(4,800)	37,979	34,636	(10,902)	15,506	309,528	33,434	276,094	77,528,629	0.3561
COUNTY OF / COMTÉ DE QUEENS																
Brunswick	200	49,323			33,475	12,468				3,017	5,722	105,025	4,450	100,575	28,608,850	0.3516
Cambridge	200	35,111			40,460	15,737	(17,132)	7,805	27,183	6,352	7,210	122,926	9,856	113,070	36,052,105	0.3136
Canning Douglas Harbour	200	40,155			42,880	6,584	(26,024)		70,383	(7,854)	7,744	132,038	9,583	122,455	38,721,300	0.3162
Canning Newcastle Ck.	200	28,939			26,984	3,898				1,650	5,067	86,066	4,016	82,010	25,335,050	0.2448
Chipman	200	78,767			66,096	6,967	(5)			5,220	11,743	168,987	12,873	156,114	58,712,745	0.2659
Hampstead	550	8,379		3,500	12,878	1,332				(4,864)	2,245	24,018	2,653	21,365	11,223,600	0.1904
Johnston	200	48,411			31,764	11,261	(49,790)	7,984	62,718	15,368	5,159	113,075	15,242	97,833	25,797,150	0.3792
Petersville	200	31,568			21,385	2,650	(121)	13,961		876	4,130	74,439	7,326	67,113	20,650,159	0.3250
Upper Gagetown	313	35,713	11,000		13,046	1,350	(29,418)	6,764	23,200	(6,639)	2,275	57,605	8,561	49,044	11,375,200	0.4311
Waterborough	200	70,935			53,943	10,429	(33)	8,725		16,397	8,902	178,498	13,796	164,793	44,510,914	0.3702
Wickham	343	13,508			27,523	9,957			23,200	4,547	4,562	99,640	8,172	91,468	22,812,044	0.4010
Wirral Evangelical	200	13,000			6,897	698				1,397	1,176	23,358	2,513	20,845	5,880,000	0.3545

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
District de services locaux	Administration	Service d'incendie	Éclairage des rues	Services communautaires & récréatifs	Enlèvement et collecte des ordures	Urbanisme	Recettes non-fiscales	Frais de la dette	Paiement location	2002 (Surplus) déficit	Coût de l'évaluation	2004 Budget net	Subvention sans condition	Mandat	2004 Assiette fiscale	Taux de taxe
COUNTY OF / COMTÉ DE RESTIGOUCHE																
Addington	500	40,359			18,291	1,874	(19,400)		17,717	(2,784)	1,471	58,028	11,315	46,713	7,353,800	0.6352
Balmoral-Matapedia	200	9,481			7,789	896				109	703	19,177	1,062	18,115	3,512,800	0.5157
Balmoral-St. Moure	700	9,837	8,196		8,697	891				379	699	29,399	3,813	25,586	3,495,450	0.7318
Blair Athol	200	2,082	2,150		1,710	197				58	154	6,551	1,018	5,533	771,400	0.7173
Chaleur Inside	350	12,754	21,498	1,902	27,874	3,918				(2,562)	2,241	67,985	6,889	61,096	11,206,679	0.5452
Chaleur Outside	350	35,050		3,102	40,696	3,917				(1,923)	3,272	84,464	6,056	78,408	16,361,650	0.4792
Dalhousie	300	7,783			2,500	1,381				190	1,084	13,243	1,016	12,227	5,418,350	0.2257
Dalhousie Junction	500	18,680	11,340	5,565	36,734	3,763				(3,718)	2,954	75,818	8,585	67,233	14,769,000	0.4552
Dundee	700	26,368	22,956		42,197	4,329		4,480		(1,432)	3,393	102,085	13,384	88,701	16,965,400	0.5229
Eldon	200	43,402			33,438	3,433		3,244		(2,441)	2,694	83,570	9,371	74,599	13,471,500	0.5538
Flatlands	400	7,112	10,726	2,000	11,027	1,130				(1,556)	887	31,726	3,859	27,867	4,433,250	0.6286
Glencoe	600	7,828		7,913	12,506	1,281				(165)	1,006	30,969	3,558	27,411	5,028,150	0.5452
Grimmer	900	20,191		42,455	42,756	4,402				(1,073)	3,455	113,085	11,732	101,353	17,275,787	0.5867
Thibault Range	400	6,574	6,492	13,822	13,906	1,432				(581)	1,124	43,169	4,289	38,880	5,619,000	0.6919
Chaise Subdivision and Rang-Sept-et-Hui	2.0	12,288	6,756	25,838	26,001	2,677				(618)	2,101	75,203	6,711	68,492	10,506,507	0.6519
Lorne	1,200	34,866	20,436	6,000	25,543	3,218	(5,250)	2,790		(2,296)	2,052	87,559	15,294	72,265	10,262,350	0.7042
Mann's Mountain	450	4,117	4,236		4,916	504				(245)	395	14,373	1,445	12,928	1,976,300	0.6542
McLeods	700	16,328	14,328	12,872	32,555	3,335				(4,965)	2,618	77,771	7,834	69,937	13,088,550	0.5343
Menneval	200	5,300			3,559	366				(56)	288	9,657	1,254	8,403	1,437,950	0.5844
Point La Nim	600	20,000	6,396		23,254	2,382				(1,169)	1,870	53,333	5,874	47,459	9,349,200	0.5076
St. Arbur	700	37,496	17,988		47,263	4,842		19,697		(5,048)	3,800	125,738	14,506	111,232	19,002,366	0.5854
St-Jean-Baptiste-de-Restigouche	400	27,447	5,526		7,558	770	(9,900)	8,353		(2,931)	611	38,942	4,716	32,226	3,053,950	1.0552
St. Martin-de-Restigouche	500	2,286	3,867		4,585	576				(385)	531	12,060	1,510	10,550	2,653,100	0.3976
St. Quentin	800	53,354		30,954	107,016	15,790				770	12,386	221,070	17,498	203,572	61,928,140	0.3287
Val D'Amours	600	64,188	39,326		94,070	9,637		6,214		(3,099)	7,564	217,500	28,713	188,787	37,820,750	0.4992
White's Brook	400	6,391		3,767	3,843	396				(62)	311	15,046	2,285	12,761	1,553,150	0.8216
COUNTY OF / COMTÉ DE SAINT JOHN																
Fairfield	500	13,982			7,300	3,021				(1,033)	1,384	25,254	3,118	22,135	6,921,200	0.3198
Musquash	315	96,900		33,350	281,867	34,727	(9,583)		44,999	(1,269)	58,534	539,761	9,683	530,078	292,669,701	0.1811
Saint Martins	700	64,121		19,204	37,149	15,462	(4)			(10,375)	7,084	133,339	15,760	117,598	35,422,290	0.3320
Simonds	791	110,678	7,000		102,285	42,498	(3,043)	28,405	58,439	(11,980)	19,472	353,464	42,375	311,089	97,366,516	0.3195

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
District de services locaux	Administration	Service d'incendie	Éclairage des rues	Services communautaires & récréatifs	Enlèvement et collecte des ordures	Urbanisme	Recettes non-fiscales	Frais de la dette	Paiement location	2002 (Surplus) déficit	Coût de l'évaluation	2004 Budget net	Subvention sans condition	Mandat	Assiette fiscale 2004	Taux de taxe
COUNTY OF / COMTÉ DE SUNBURY																
Blissville	300	72,000			30,847	3,140	(26,132)	18,276	23,200	20,918	5,302	147,044	16,485	131,359	26,511,600	0.4955
Burton	200	129,877			200,534	20,710	(4,859)		19,853	3,495	34,908	404,719	38,105	366,613	174,538,623	0.2100
Gladstone	200	40,113			43,479	4,662				3,504	7,858	99,816	5,949	93,867	39,288,950	0.2389
Lincoln	9,200	75,086	5,000	3,870	96,475	10,061			14,361	6,704	16,959	237,716	20,200	217,516	84,795,150	0.2565
Lincoln (Nevers Road)	200	13,137	5,400	677	17,074	1,760			2,671	3,098	2,967	46,834	4,270	42,564	14,835,900	0.2868
Lincoln (Lincoln Park Gardens)	200	8,791	7,000	453	11,623	1,178			1,694	3,059	1,985	35,983	3,885	32,098	9,927,000	0.3233
Maugerville	206	56,829	300	8,200	71,255	7,615			11,511	3,908	12,836	172,660	10,849	161,811	64,176,138	0.2521
Noonan	300	37,018	500	16,100	45,095	6,730			8,862	2,727	7,976	122,210	8,452	113,758	39,880,900	0.2852
Northfield	200	43,425			42,834	4,511				3,465	7,609	102,026	7,835	94,193	38,017,000	0.2478
Rusagonis-Waasis	200	96,210			120,981	12,567			16,083	8,427	21,182	274,660	23,580	251,080	105,911,300	0.2371
Sheffield Inside	200	4,800			5,703	643			957	449	1,084	13,836	1,309	12,527	5,420,400	0.2311
Sheffield Outside	200	41,860			31,544	3,290				2,430	5,546	84,870	7,658	77,212	27,728,087	0.2785
COUNTY OF / COMTÉ DE VICTORIA																
Andover	200	28,618		8,059	30,931	3,188	(70)			(3,264)	5,373	82,036	9,271	72,764	26,864,849	0.2709
Denmark	305	46,183			73,197	22,170				(4,471)	9,862	147,146	16,933	130,213	48,311,940	0.2641
Drummond		69,401	33,000		116,869	44,368				3,117	19,738	276,479	22,434	254,045	98,679,650	0.2574
Gordon	300	45,780			90,071	7,278	(3)			(6,230)	12,267	140,372	15,722	133,600	61,399,560	0.2179
Grand Falls		23,000			48,048	18,241				5,717	8,115	103,121	10,620	92,501	40,572,906	0.2280
Lorne	200	24,132			51,852	4,317				(3,872)	7,277	83,706	5,903	77,803	36,382,000	0.2138
Perth	200	36,172		11,862	58,334	4,692				(4,028)	7,908	115,140	11,036	104,104	39,538,950	0.2633
Riley Brook	200	3,674			6,026	431				(588)	427	10,039	844	9,165	4,134,700	0.2217
COUNTY OF / COMTÉ DE WESTMORLAND																
Baie-Verte Outside	500	15,005		12,405	15,419	6,860	(1,500)			(698)	2,105	50,106	4,827	45,229	10,772,500	0.4199
Baie-Verte Inside (Centre)	0	2,316	2,793	1,580	2,395	1,066				(310)	335	10,184	1,000	9,184	1,673,350	0.5488
Bayfield	275	2,108	1,330		1,866	825	(39)			(241)	259	6,382	710	5,672	1,295,100	0.4379
Beaub. East - Petit Cap, Shemogue	987	8,870			19,507	5,393				(2,462)	2,576	34,871	1,129	33,742	12,881,000	0.2620
Beaub. East - [illegible], Ohio Rd.	907	6,271			17,007	4,962				(582)	2,370	30,935	1,384	29,541	11,851,600	0.2493
Beaub. East - Cormier Village	569	4,050			10,502	3,053		1,846		(532)	1,468	20,937	970	19,967	7,292,000	0.2738
Botsford	207	40,581			39,292	17,933				(613)	5,632	102,892	8,336	94,486	28,161,389	0.3354
Boudreau West	625	4,357	6,636		11,806	3,422				(705)	1,635	27,776	3,005	24,771	8,174,750	0.3030

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
District de services locaux	Administration	Service d'incendie	Éclairage des rues	Services communautaires & récréatifs	Enlèvement et collecte des ordures	Urbanisme	Recettes non-fiscales	Frais de la dette	Paiement location	2002 (Surplus) déficit	Coût de l'évaluation	2004 Budget net	Subvention sans condition	Mandat	Assiette fiscale 2004	Taux de taxe
Cape Tormentine	461	31,375	3,325		5,626	2,498	(31,169)	4,078		1,454	784	18,432	5,667	12,765	3,921,911	0.3255
Dorchester	289	15,556			15,057	5,511				73	2,088	38,574	3,846	34,728	10,442,406	0.3326
Calhoun Road	200	1,781	5,496		4,321	1,255					599	13,652	1,361	12,291	2,997,150	0.4101
Grand Barachois	10,961	81,572	44,632		197,141	59,902		33,330		(6,813)	28,617	449,342	31,249	418,093	143,084,250	0.2922
Haut Aboujagane	2,943	62,000	32,381	5,000	53,915	16,089	(60,357)	24,247		180	7,686	144,084	18,376	125,708	38,432,100	0.3271
Moncton	400	190,616		7,102	328,015	88,362	(741)			(4,225)	45,979	655,508	61,770	593,738	229,894,429	0.2583
Greater Lakeburn	200	15,283	11,837	424	19,337	5,270				(990)	2,742	54,103	5,131	48,972	13,711,650	0.3572
Painsec Junction	200	12,928	11,837	584	26,955	7,261				(1,080)	3,778	62,463	5,943	56,520	18,892,050	0.2992
Irishtown	939	62,188	62,643	2,833	142,226	35,250				(2,708)	18,342	321,713	56,963	264,750	91,711,790	0.2887
Murray Corner	200	35,325			32,609	15,178				(672)	4,767	87,407	5,622	81,785	23,833,671	0.3431
Pointe de Bute	200	21,000		1,000	23,361	10,437	(46)		15,400	(6,975)	3,276	67,655	5,556	62,099	16,389,449	0.3789
Pointe-du-Chene	7,200	37,814	30,775	62,950	96,785	30,081	(58)			(6,624)	14,371	273,294	13,451	259,843	71,853,510	0.3616
Sackville	200	43,019			86,775	39,853	(122)			(1,458)	12,516	180,783	14,303	166,480	62,582,323	0.2660
Salisbury	200	115,225			187,005	51,259				(2,182)	26,672	378,179	34,781	343,398	133,361,650	0.2575
Scoudouc	800	26,843	25,101		71,437	21,502				(2,456)	10,272	153,499	11,778	141,721	51,360,700	0.2759
Scoudouc Road	700	6,548	6,911		16,830	5,184				(1,230)	2,477	37,420	2,798	34,622	12,383,150	0.2796
Shediac	705	9,454			25,826	7,521				(1,250)	3,593	45,849	2,105	43,744	17,964,205	0.2435
Shediac Cape	800	29,166	25,989		76,015	23,289				(2,490)	11,126	163,895	10,142	153,753	55,630,100	0.2764
Shediac Bridge-Shediac River	800	31,469	32,169	7,801	82,475	25,141		10,038		(2,744)	12,011	199,160	12,588	186,572	60,053,150	0.3107
St. Andre LeBlanc Office	992	8,920			18,672	5,424				(691)	2,591	35,908	3,869	32,039	12,954,950	0.2473
Trois Ruisseaux Petit Cap	3,271	26,970	24,286		61,531	17,070				(382)	8,155	140,901	4,551	136,350	40,774,800	0.3344
Westmorland	200	15,876			14,610	7,261				(322)	2,280	39,905	360	39,545	11,402,300	0.3468
COUNTY OF / COMTÉ DE YORK																
Bright	200	58,118			64,393	6,646				5,088	11,201	145,646	13,185	132,461	56,007,150	0.2365
Canterbury	200	39,410		2,000	40,599	3,920				(6,040)	6,607	86,696	7,115	79,581	33,034,400	0.2409
Douglas Inside	200	147,754		35,208	125,087	13,031	(91,054)	14,485	64,070	19,212	21,965	349,958	36,264	313,694	109,823,141	0.2856
Douglas - Carlisle Road	200	50,258	15,000	6,142	44,305	4,625			1,778	1,980	7,795	132,083	10,470	121,613	38,975,600	0.3120
Dumfries	200	42,786		3,700	22,337	2,349	(15,422)	9,454	23,200	(10,847)	3,959	81,718	7,785	73,933	19,795,600	0.3735
Estey's Bridge	200	70,174		11,960	85,301	8,797			15,671	5,780	14,828	212,711	20,122	192,589	74,141,060	0.2598
Harwell	1,200	123,099			150,153	16,279			23,372	13,286	27,439	364,828	17,617	337,211	137,196,000	0.2458
Harwell Street Lights	200	62,619	30,700		72,994	8,005			14,822	2,865	13,492	205,697	13,932	191,766	67,462,200	0.2843
Keswick Ridge	500	47,145		19,970	90,239	9,574	(34,507)	10,678	50,633	8,503	16,137	218,873	17,740	201,133	80,684,950	0.2493
Kingsclear	1,200	91,113		26,250	136,643	14,184	(34,626)	19,987	62,218	2,222	23,908	343,099	29,945	313,154	119,541,650	0.2620
Kingsclear Oswald Gray Sub	200	3,448	1,600	735	4,594	478				183	806	12,044	1,045	10,999	4,029,000	0.2730

LOCAL SERVICE DISTRICT BUDGETS 2004
/ BUDGETS DES DISTRICTS DE SERVICES LOCAUX 2004

Local Service District	General Gov't	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Land Use Planning	Non-Tax Revenues	Debt Costs	Lease Payments	2002 (Surplus) Deficit	Cost of Assessment	2004 Net Budget	Unconditional Grant	Warrant	2004 Tax Base	Tax Rate
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Manners Sutton	200	70,034		5,800	77,774	8,243	(24,333)		25,817	(9,094)	13,894	168,335	18,947	149,388	69,471,600	0.2150
McAdam	200	7,421	4,250		5,600	584	(2,600)			237	984	16,676	1,712	14,964	4,918,312	0.3042
New Maryland Nasonworth	200	72,902	3,000	8,525	87,237	9,195				7,221	15,498	203,778	14,914	188,864	77,492,100	0.2437
New Maryland Outside	200	11,237				1,306				0	2,201	14,944	1,128	13,816	11,006,650	0.1255
New Maryland - Howorth	200	12,610	3,400	1,475	14,106	1,590				1,260	2,681	37,322	2,927	34,396	13,404,150	0.2566
North Lake	900	53,680		7,375	34,159	3,417	(51)	21,044		1,683	5,760	127,967	5,553	122,413	28,797,712	0.4251
Prince William	200	38,071			50,316	5,309				4,002	8,948	106,846	8,125	98,721	44,740,350	0.2207
Queensbury	200	46,077			56,497	5,877				4,222	9,907	122,780	9,776	113,004	49,533,750	0.2281
Southampton	200	51,712		14,350	53,054	5,403				294	9,107	134,120	13,322	120,798	45,535,500	0.2653
Stanley	200	58,587		14,592	40,286	4,159				4,092	7,011	128,926	12,758	116,168	35,053,350	0.3314
Saint Marys	200	53,510	3,000	21,800	158,627	16,416	(98)	19,509	80,630	(4,559)	27,670	386,705	34,833	351,871	136,349,549	0.2543
TOTALS / TOTAUX	179,436	10,566,822	2,487,282	1,367,744	13,474,194	2,550,813	(1,656,880)	656,246	1,646,111	(426,960)	1,964,875	32,809,682	3,190,599	29,619,084	9,824,354,531	0.3015

SECTION 7

PAYMENTS TO LOCAL GOVERNMENTS

1995 - 2004

PAIEMENTS AUX GOUVERNEMENTS LOCAUX

SECTION 7

PAYMENTS TO LOCAL GOVERNMENTS

This section presents the payments, in the form of local warrants and unconditional grants, received by local governments over a ten-year period. On average, these two sources of funding represent 89.4 percent of municipal revenues. A third source, non-tax revenues, accounts for the remaining 10.6 percent of total revenues.

SECTION 7

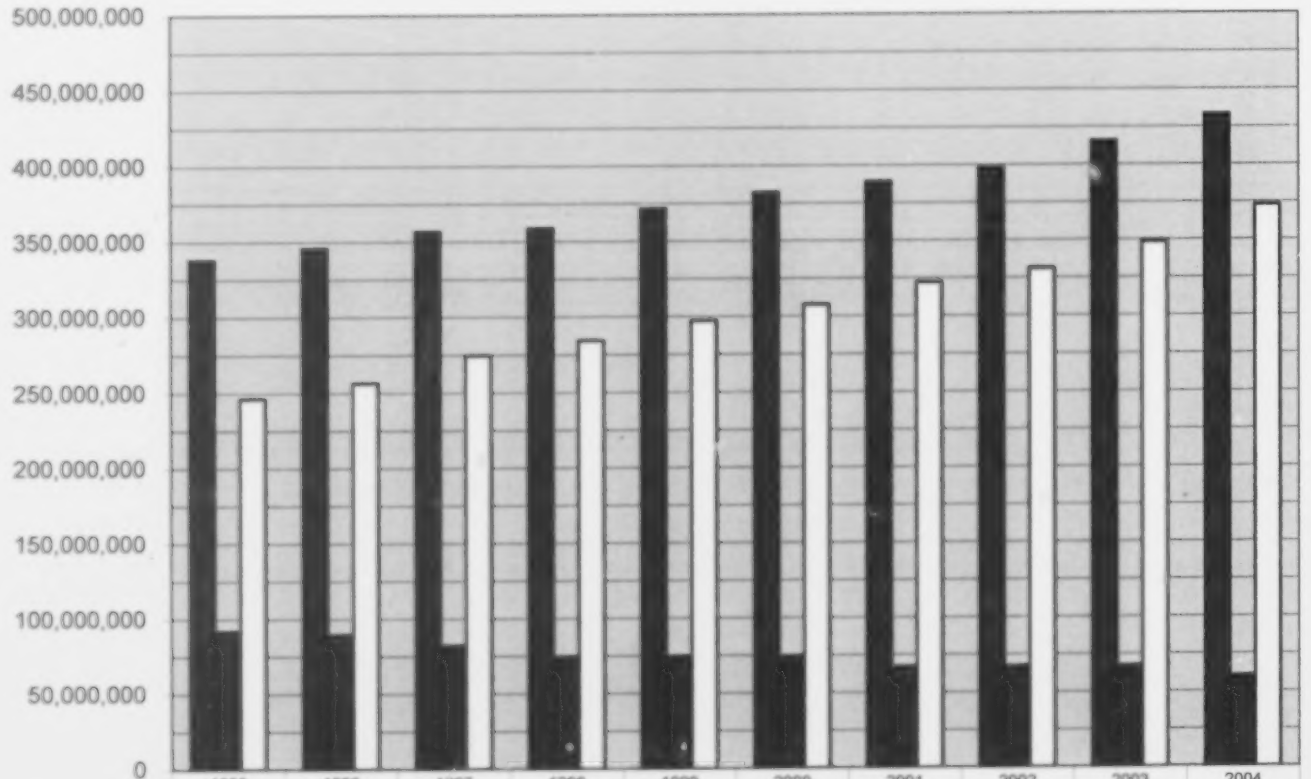
PAIEMENTS AUX GOUVERNEMENTS LOCAUX

Cette section présente les paiements, le mandat local et la subvention inconditionnelle, reçus par les gouvernements locaux pour une période de dix ans. En moyenne, ces deux sources de financement représentent 89.4% des revenus des municipalités. De plus, elles ont une troisième source de revenu, les recettes non fiscales, qui compte pour 10.6% des revenus totaux.

PAYMENTS TO LOCAL GOVERNMENTS - 2003 - PAIEMENTS AUX GOUVERNEMENTS LOCAUX

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
CITIES / CITÉS										
NET BUDGET - BUDGET NET	222,818,649	225,772,381	229,751,086	228,512,435	240,037,068	245,677,576	248,892,819	252,046,819	277,474,778	288,940,847
GRANTS - SUBVENTIONS	62,753,554	61,023,880	56,019,719	50,829,677	51,582,970	51,733,021	46,557,698	46,557,697	47,576,614	42,818,953
WARRANTS - MANDATS	160,065,095	164,748,501	173,731,366	177,682,758	188,454,098	193,944,554	202,335,121	205,489,122	229,898,164	246,121,894
TOWNS / VILLES										
NET BUDGET - BUDGET NET	75,537,286	77,717,584	83,403,806	91,446,567	92,605,971	96,166,444	99,453,252	104,046,971	93,854,741	98,397,278
GRANTS - SUBVENTIONS	17,972,821	17,477,409	15,982,425	15,240,104	14,636,979	14,397,051	12,956,783	12,957,530	11,938,613	10,744,753
WARRANTS - MANDATS	57,564,465	60,240,175	67,421,381	76,206,463	77,968,991	81,769,394	86,496,469	91,089,441	81,916,128	87,652,525
VILLAGES										
NET BUDGET - BUDGET NET	39,515,427	42,118,020	43,250,705	38,574,199	38,665,331	40,017,508	40,668,358	41,875,605	44,059,606	45,665,719
GRANTS - SUBVENTIONS	11,060,529	11,035,259	10,141,388	8,477,431	8,324,275	8,388,226	7,551,987	7,551,981	7,551,981	6,796,788
WARRANTS - MANDATS	28,454,898	31,082,761	33,109,321	30,096,769	30,341,051	31,629,283	33,116,371	34,323,624	36,507,625	38,868,932
SUB-TOTALS / SOUS-TOTAUX										
NET BUDGET - BUDGET NET	337,871,362	345,607,985	356,405,597	358,533,201	371,308,370	381,861,528	389,014,429	397,969,395	415,389,125	433,003,844
GRANTS - SUBVENTIONS	91,786,904	89,536,548	82,143,532	74,547,212	74,544,224	74,518,298	67,066,468	67,067,208	67,067,208	60,360,494
WARRANTS - MANDATS	246,084,458	256,071,437	274,262,068	283,985,990	296,764,140	307,343,231	321,947,961	330,902,187	348,321,917	372,643,351
LSD / DSL										
NET BUDGET - BUDGET NET	18,159,526	17,748,685	18,044,765	22,504,085	24,279,139	24,538,006	25,831,290	29,244,759	30,922,576	32,809,682
GRANTS - SUBVENTIONS	4,308,608	4,070,730	3,765,017	3,355,652	3,191,346	3,191,346	3,191,346	3,190,604	3,190,598	3,190,599
WARRANTS - MANDATS	15,202,503	15,067,421	15,774,258	20,665,818	22,652,762	22,982,283	24,379,475	26,054,155	27,731,978	29,619,084
TOTALS / TOTAUX										
NET BUDGET - BUDGET NET	356,030,888	363,356,670	374,450,362	381,037,286	395,587,509	406,399,534	414,845,719	427,214,154	446,311,701	465,813,526
GRANTS - SUBVENTIONS	96,095,512	93,607,278	85,908,549	77,902,864	77,735,570	77,709,644	70,257,814	70,257,812	70,257,806	63,551,093
WARRANTS - MANDATS	261,286,961	271,138,858	290,036,326	304,651,808	319,416,902	330,325,514	346,327,436	356,956,342	376,053,895	402,262,435

COMPARISON OF NET BUDGET, UNCONDITIONAL GRANT & WARRANT FOR CITIES, TOWNS & VILLAGES /
COMPARAISON DE BUDGET NET, SUBVENTION INCONDITIONNELLE & MANDAT POUR CITÉS, VILLES & VILLAGES
1995 - 2004



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
■ Net Budget / Budget net	337,871,362	345,607,985	356,405,597	358,533,201	371,308,370	381,861,528	389,014,429	397,969,395	415,389,125	433,003,844
■ Unconditional Grant / Subvention inconditionelle	91,786,904	89,536,548	82,143,532	74,547,212	74,544,224	74,518,298	67,066,468	67,067,208	67,067,208	60,360,494
□ Warrant / Mandat	246,084,458	256,071,437	274,262,068	283,985,990	296,764,140	307,343,231	321,947,961	330,902,187	348,321,917	372,643,351

Since 1995 warrants and net budgets increased by 51.4% and 28.2%, unconditional grants decreased by 34.2%.
Depuis 1995 le mandat et le budget net ont augmenté de 51.4% et de 28.2%, la subvention inconditionnelle à diminuée de 34.2%.

SECTION 8

MUNICIPAL BUDGETS AND ACTUAL RESULTS

2000 - 2004

BUDGETS MUNICIPAUX ET RÉSULTATS RÉELS

SECTION B

BUDGET AND AUDIT INFORMATION

This section presents the budget data from 2000 to 2004, as well as audited data for, 2000, 2001 and 2002 for each municipality grouped by cities, towns, and villages. The revenue and expenditure items are listed as well as data relating to tax base, tax rate, and population. This table makes it possible to evaluate the budgetary position of a municipality at a glance.

SECTION B

INFORMATION SUR LES BUDGETS ET LES VÉRIFICATIONS

Cette section présente les budgets des années 2000 à 2004 pour chacune des municipalités. Les données vérifiées des années 2000, 2001 et 2002 y apparaissent également. Les municipalités sont regroupées par catégories: cités, villes et villages. On y trouve les postes de revenus, de dépenses ainsi que les données relatives à l'assiette fiscale, au taux de taxe et à la population. Ce tableau permet d'évaluer la situation budgétaire d'une municipalité en un coup d'oeil.

CITIES

CITÉS

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité BATHURST POPULATION: 12,924	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	10,890,670	10,890,672	11,524,018	11,524,018	11,632,157	11,632,157	11,745,715	12,102,055	356,340	3.03%
Unconditional grant/subvention inconditonnelle	2,899,352	2,899,350	2,609,303	2,609,303	2,609,303	2,609,303	2,609,303	2,348,373	(260,930)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	136,321	141,910	141,910	141,312	156,910	157,832	169,833	157,833	(12,000)	-7.07%
Sale of services/vente de services	914,303	854,106	792,430	897,525	909,151	958,534	921,816	863,600	(58,216)	-6.32%
Other revenue own source/autres revenus propres sources	277,383	255,180	262,533	348,656	252,464	400,884	243,014	332,747	89,733	36.93%
Other unconditional transfers/autres transf. inconditionnels								50,751	50,751	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts			200,000	200,000	4,434	4,434	1,695	3,915	2,220	130.97%
Surplus 2nd previous year/surplus d'avant-dernière année							136,523		(136,523)	-100.00%
TOTAL	15,118,029	15,041,218	15,530,194	15,720,814	15,564,419	15,763,144	15,827,899	15,859,274	31,375	0.20%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	1,842,913	1,608,229	1,814,339	1,566,761	1,792,299	1,713,934	1,924,807	2,005,721	80,914	4.20%
Protective services/services de protection										
Police	2,987,787	2,890,085	3,084,801	2,903,286	3,053,810	2,919,692	3,175,694	3,122,707	(52,987)	-1.67%
Fire-operating/service d'incendie	1,283,826	1,261,929	1,336,854	1,311,614	1,359,763	1,323,067	1,407,182	1,415,295	8,113	0.58%
Water costs/coût de l'eau	449,383	449,383	449,383	449,383	449,383	449,383	449,383	449,383	0	0.00%
Emergency measures/mesures d'urgence	700	429	600	265	600	117	600	500	(100)	-16.67%
Other/autre	110,000	109,548	112,150	111,928	106,350	104,767	124,450	108,383	(16,067)	-12.91%
Transportation/transport	3,080,283	3,406,496	3,166,461	3,143,195	3,010,452	3,428,630	3,240,331	3,236,806	(3,525)	-0.11%
Environment health/hygiène	265,940	273,864	260,990	276,551	245,304	254,483	271,061	268,045	(3,016)	-1.11%
Public health/santé publique										
Environmental development/urbanisme	337,378	321,281	314,834	300,070	404,077	320,100	357,957	420,306	62,349	17.42%
Recreation & culture/loisirs & culture	2,324,421	2,300,281	2,190,056	2,293,009	2,220,974	2,328,259	2,328,981	2,104,415	(224,566)	-9.64%
Fiscal services/services financiers										
Debt cost/coût de la dette	2,205,922	2,218,808	2,506,817	2,431,214	2,459,431	2,379,763	2,464,482	2,377,196	(87,286)	-3.54%
Transfers/transferts	118,288	408,039	83,400	587,506	143,634	508,146	82,971	65,000	(17,971)	-21.66%
Deficit 2nd previous year/déficit avant-dernière année	111,188	111,188	209,509	209,509	318,342	318,342		285,517	285,517	100.00%
TOTAL	15,118,029	15,359,560	15,530,194	15,584,291	15,564,419	16,048,683	15,827,899	15,859,274	31,375	0.20%
SURPLUS/DEFICIT		(318,342)		136,523		(285,539)				
Debt cost ratio	14.59%		16.14%		15.80%		15.57%	14.99%	-0.58%	-3.73%
Net budget/budget net	13,790,022		14,133,321		14,241,460		14,355,018	14,450,428	95,410	0.66%
Unconditional grant/subv. inconditionnelle	2,899,352		2,609,303		2,609,303		2,609,303	2,348,373	(260,930)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	10,890,670		11,524,018		11,632,157		11,745,715	12,102,055	356,340	3.03%
Municipal tax base/assiette fiscale	706,727,450		719,801,273		717,591,414		717,953,249	730,800,415	12,847,166	1.79%
Tax rate/taux de taxe	1.5410		1.6010		1.6210		1.6360	1.6560	0.0200	1.22%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: BATHURST POPULATION: 12,924	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	1,559,476	1,515,267	1,697,220	1,793,644	1,743,770	1,760,547	1,831,697	2,038,982	207,285	11.32%
Sale of Sewerage services/Tarif du service d'égout	1,307,130	1,343,727	1,418,055	1,298,845	1,440,285	1,274,879	1,578,698	1,750,000	171,302	10.85%
Other sales of service/ Autre ventes de services	12,000	11,625	12,000	11,225	11,000	11,235	10,000	8,000	(2,000)	-20.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	449,383	449,383	449,383	449,383	449,383	449,388	449,383	449,383	0	0.00%
Frontage Fees/Frais de façade	100,800	144,441	54,000	113,336	25,000	87,854	83,740	84,000	260	0.31%
Other revenue from own sources/ Autre revenus propres sources	67,000	385,766	36,000	397,575	37,800	407,030	47,800	39,664	(8,136)	-17.02%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			139,292	139,292			59,097		(59,097)	-100.00%
TOTAL	3,495,789	3,850,209	3,805,950	4,203,300	3,707,238	3,990,933	4,060,415	4,370,029	309,614	7.63%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	1,673,133	1,772,315	1,726,858	1,869,061	1,833,245	1,950,844	2,186,552	2,296,812	110,260	5.04%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	1,088,853	1,232,131	1,175,803	1,150,125	1,101,893	1,283,065	1,155,657	1,142,954	(12,703)	-1.10%
Water System Debt Charges/Service de la dette pour service d'eau	385,323	410,978	406,070	535,715	340,415	346,335	253,754	315,819	62,065	24.46%
Sewer System Debt Charges/Service de la dette pour service d'égouts	313,871	465,204	321,685	589,302	368,866	500,492	442,867	452,444	9,577	2.16%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves					6,000		6,000	106,000	100,000	1666.67%
Deficit from a previous year/Déficit d'une année précédente	10,000		150,925		30,419	30,419		40,000	40,000	100.00%
Other Fiscal services/Autres services financiers	24,609		24,609		26,400		15,585	16,000	415	2.66%
TOTAL	3,495,789	3,880,628	3,805,950	4,144,203	3,707,238	4,111,155	4,060,415	4,370,029	309,614	7.63%
SURPLUS/DEFICIT		(30,419)		59,097		(120,222)				
Water Rate:	$ 285.75		$ 338.36		$ 347.64		$ 365.17	$ 406.50	$ 41.33	11.32%
Sewer Rate:	$ 285.75		$ 282.72		$ 287.14		$ 314.73	$ 348.88	$ 34.15	10.85%
Combined Rate:	$ 571.50		$ 621.08		$ 634.78		$ 679.90	$ 755.38	$ 75.48	11.10%

Municipality/municipalité CAMPBELLTON POPULATION: 7,798	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	4,799,491	4,796,491	5,044,301	5,044,301	5,253,202	5,253,202	5,306,520	5,610,728	304,208	5.73%
Unconditional grant/subvention inconditonnelle	2,056,130	2,059,130	1,850,436	1,850,436	1,850,436	1,850,436	1,850,436	1,665,393	(185,043)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	297,645	150,927	333,508	131,124	352,508	117,129	352,508	356,443	3,935	1.12%
Sale of services/vente de services	161,008	141,371	123,000	146,208	37,500	89,243	37,500	37,500	0	0.00%
Other revenue own source/autres revenus propres sources	354,998	619,275	364,998	663,450	281,100	719,904	195,100	174,100	(21,000)	-10.76%
Other unconditional transfers/autres transf. inconditionnels								74,168	74,168	100.00%
Cond. transfers other sources/transf. cond. autres sources	17,500	127,645	17,500	124,947	17,500	89,108	17,500	104,500	87,000	497.14%
Other transfers/autres transferts	393,566	217,090	393,566	278,120	461,566	200,424	312,566	368,568	56,002	17.92%
Surplus 2nd previous year/surplus d'avant-dernière année	4,767	4,767					4,793		(4,793)	-100.00%
TOTAL	8,085,105	8,116,696	8,127,309	8,238,586	8,253,812	8,319,446	8,076,923	8,391,400	314,477	3.89%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	977,248	1,064,086	1,004,551	1,072,445	857,244	921,165	880,815	847,174	(33,641)	-3.82%
Protective services/services de protection										
Police	1,560,091	1,669,693	1,704,267	1,527,311	1,726,692	1,692,571	1,735,007	1,688,848	(46,159)	-2.66%
Fire-operating/service d'incendie	462,113	527,610	452,275	542,499	477,039	545,312	479,353	497,205	17,852	3.72%
Water costs/coût de l'eau	25,000	25,000	50,000	25,000	25,000	25,000	25,000	12,500	(12,500)	-50.00%
Emergency measures/mesures d'urgence	3,500	3,437	3,500	3,111	3,500	5,429	1,500	2,500	1,000	66.67%
Other/autre	86,542	22,120	81,283	20,772	60,764	22,206	63,151	61,815	(1,336)	-2.12%
Transportation/transport	1,818,317	2,012,087	1,684,726	1,846,525	1,752,819	2,188,716	1,810,081	1,796,470	(13,611)	-0.75%
Environment health/hygiène	295,125	351,139	351,317	379,362	344,475	342,706	359,475	359,475	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	193,024	170,638	194,177	218,925	207,685	188,873	244,281	222,211	(22,070)	-9.03%
Recreation & culture/loisirs & culture	1,174,055	1,083,523	1,033,178	926,073	1,067,805	967,379	1,036,405	1,146,367	109,962	10.61%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,448,340	1,273,508	1,430,139	1,385,743	1,450,689	1,350,544	1,435,502	1,438,940	3,438	0.24%
Transfers/transferts	41,750	163,380	17,500	149,881	30,575	132,915	6,353	5,000	(1,353)	-21.30%
Deficit 2nd previous year/déficit avant-dernière année			136,146	136,146	249,525	249,525		312,895	312,895	0.00%
TOTAL	8,085,105	8,366,221	8,143,059	8,233,793	8,253,812	8,632,341	8,076,923	8,391,400	314,477	3.89%
SURPLUS/DEFICIT		(249,525)		4,793		(312,895)				
Debt cost ratio	17.91%		17.56%		17.58%		17.77%	17.15%	-0.63%	-3.52%
Net budget/budget net	6,855,621		6,910,487		7,103,638		7,156,956	7,276,121	119,165	1.67%
Unconditional grant/subv. inconditionnelle	2,056,130		1,850,436		1,850,436		1,850,436	1,665,393	(185,043)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0		0							
Warrant/mandat	4,799,491		5,060,051		5,253,202		5,306,520	5,610,728	304,208	5.73%
Municipal tax base/assiette fiscale	320,324,350		322,814,605		327,180,017		330,500,736	337,406,273	6,905,537	2.09%
Tax rate/taux de taxe	1.4983		1.5675		1.6056		1.6056	1.6629	0.0573	3.57%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION PUBLICS SERVICES

MUNICIPALITY/ MUNICIPALITÉ: CAMPBELLTON POPULATION: 7,798	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	527,000	472,685	507,000	485,658	509,857	495,336	527,857	534,562	6,705	1.27%
Sale of Sewerage services/Tarif du service d'égout	1,049,000	954,446	970,000	956,669	993,819	998,405	1,013,819	1,049,123	35,304	3.48%
Other sales of service/ Autre ventes de services	33,000	26,549	33,000	27,743	33,000	29,977	33,000	33,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	50,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	(25,000)	-50.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	55,000	71,078	55,000	58,522	55,000	31,949	55,000	55,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		7,000				554				
Surplus from a previous year/ Excédent d'une année précédente	3,651	3,651								
TOTAL	1,717,651	1,560,409	1,615,000	1,553,592	1,641,676	1,581,221	1,679,676	1,696,685	17,009	1.01%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	483,098	491,190	456,674	516,560	453,089	511,451	456,201	426,005	(30,196)	-6.62%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	689,207	634,888	656,588	600,272	650,513	671,321	662,753	653,317	(9,436)	-1.42%
Water System Debt Charges/Service de la dette pour service d'eau	130,781	101,741	128,516	99,483	163,832	116,604	164,433	176,556	12,123	7.37%
Sewer System Debt Charges/Service de la dette pour service d'égouts	353,593	275,077	309,881	269,006	327,664	315,261	328,868	353,117	24,249	7.37%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	60,972	65,256						28,166	28,166	100.00%
Deficit from a previous year/Déficit d'une année précédente			63,341	63,341	21,108	21,108	57,731	54,524	(3,207)	-5.56%
Other Fiscal services/Autres services financiers		13,365		62,661	25,470		9,690	5,000	(4,690)	-48.40%
TOTAL	1,717,651	1,581,517	1,615,000	1,611,323	1,641,676	1,635,745	1,679,676	1,696,685	17,009	1.01%
SURPLUS/DEFICIT		-21108		-57,731		-54,524				
Water Rate:								$ 113.00	$ 113.00	100.00%
Sewer Rate:								$ 226.00	$ 226.00	100.00%
Combined Rate:	$ 299.00		$ 299.00		$ 329.00		$ 329.00	$ 339.00	$ 10.00	3.04%

Municipality/municipalité DIEPPE POPULATION 14,951	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	11,545,106	11,545,106	12,278,283	12,278,283	13,694,368	13,694,368	14,897,319	16,728,913	1,831,594	12.29%
Unconditional grant/subvention inconditionnelle	1,132,179	1,132,179	1,018,917	1,018,917	1,018,917	1,018,917	1,018,917	917,025	(101,892)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	161,935	166,699	162,195	165,584	182,575	168,515	165,500	164,000	(1,500)	-0.91%
Sale of services/vente de services	245,000	226,373	230,500	248,611	289,500	374,645	457,475	460,119	2,644	0.58%
Other revenue own source/autres revenus propres sources	263,414	430,679	240,200	505,559	323,836	780,092	321,336	367,100	45,764	14.24%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts					284,000		384,509	365,412	(19,097)	-4.97%
Surplus 2nd previous year/surplus d'avant-dernière année	136,951	136,951	236,340	236,340	103,447	103,447	151,628	55,445	(96,183)	-63.43%
TOTAL	13,484,585	13,637,987	14,166,435	14,453,294	15,896,643	16,139,984	17,396,684	19,058,014	1,661,330	9.55%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	1,090,607	1,135,940	1,114,394	1,005,879	1,180,312	1,256,379	1,487,489	1,444,788	(42,701)	-2.87%
Protective services/services de protection										
Police	1,912,471	1,871,978	2,154,450	2,210,686	2,335,108	2,173,476	2,381,963	2,024,346	(357,617)	-15.01%
Fire-operating/service d'incendie	1,413,140	1,387,731	1,408,135	1,396,787	1,382,520	1,511,092	1,430,056	1,698,048	267,992	18.74%
Water costs/coût de l'eau	556,000	556,000	581,000	581,000	606,000	606,000	791,000	902,000	111,000	14.03%
Emergency measures/mesures d'urgence	1,100	834	900	3,981	3,300	2,821	3,440	3,440	0	0.00%
Other/autre	220,298	208,337	224,121	206,113	220,675	232,884	227,108	275,990	48,882	21.52%
Transportation/transport	2,195,860	2,218,131	2,258,036	2,249,039	2,270,910	2,377,402	2,571,743	3,000,582	428,839	16.68%
Environment health/hygiène	347,978	348,247	371,805	363,338	429,112	433,238	488,000	517,200	29,200	5.99%
Public health/santé publique										
Environmental development/urbanisme	602,267	652,296	496,160	524,302	709,997	638,100	904,874	1,237,628	332,754	36.77%
Recreation & culture/loisirs & culture	2,298,098	2,239,003	2,323,440	2,269,683	2,502,125	2,686,803	3,003,951	3,394,462	390,511	13.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	2,480,766	2,463,972	2,641,338	2,663,458	3,065,800	3,160,572	3,088,060	3,314,327	226,267	7.33%
Transfers/transferts	366,000	452,071	592,656	827,400	1,190,784	1,005,772	1,019,000	1,245,203	226,203	22.20%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	13,484,585	13,534,540	14,166,435	14,301,666	15,896,643	16,084,539	17,396,684	19,058,014	1,661,330	9.55%
SURPLUS/DEFICIT		103,447		151,628		55,445				
Debt cost ratio	18.40%		18.65%		19.29%		17.75%	17.39%	-0.36%	-2.03%
Net budget/budget net	12,677,285		13,297,200		14,713,285		15,916,236	17,645,938	1,729,702	10.87%
Unconditional grant/subv. inconditionnelle	1,132,179		1,018,917		1,018,917		1,018,917	917,025	(101,892)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	11,545,106		12,278,283		13,694,368		14,897,319	16,728,913	1,831,594	12.29%
Municipal tax base/assiette fiscale	769,725,036		818,606,796		892,199,330		970,572,600	1,089,902,442	119,329,842	12.29%
Tax rate/taux de taxe	1.4999		1.4999		1.5349		1.5349	1.5349	0.0000	0.00%

MUNICIPALITY/ MUNICIPALITÉ: DIEPPE POPULATION 14,951	2000 BUDGET	2000 AUDIT VERIFIC	2001 BUDGET	2001 AUDIT VERIFIC	2002 BUDGET	2002 AUDIT VERIFIC	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	2,237,700	2,267,313	2,299,500	2,278,540	2,705,870	2,648,171	2,672,430	2,785,955	113,525	4.25%
Sale of Sewerage services/Tarif du service d'égout	1,279,500	1,299,084	1,314,900	1,308,860	1,413,586	1,386,294	1,515,210	1,732,830	217,620	14.36%
Other sales of service/ Autre ventes de services		60,622		40,411		52,072				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	556,000	556,000	581,000	581,000	606,000	606,000	791,000	902,000	111,000	14.03%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	60,440	67,115	86,406	74,320	75,175	57,282	72,779	75,145	2,366	3.25%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				7,243		60,237				
Surplus from a previous year/ Excédent d'une année précédente	46,023	46,023	122,550	122,548	176,323	176,323		160,779	160,779	100.00%
TOTAL	4,179,663	4,296,157	4,404,356	4,412,922	4,976,954	4,986,379	5,051,419	5,656,709	605,290	11.98%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	2,428,279	2,356,216	2,360,571	2,442,407	2,756,923	2,619,693	2,674,231	2,981,936	307,705	11.51%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	1,272,169	1,243,512	1,367,827	1,370,716	1,406,856	1,443,360	1,408,613	1,486,619	78,006	5.54%
Water System Debt Charges/Service de la dette pour service d'eau	342,028	328,117	590,386	582,145	696,925	675,732	729,162	825,230	96,068	13.18%
Sewer System Debt Charges/Service de la dette pour service d'égouts	64,354	142,154	56,072	109,228	84,900	124,565	111,639	288,974	177,335	158.85%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente	49,833	49,833					91,574	37,750	(53,824)	-58.78%
Other Fiscal services/Autres services financiers	23,000		29,500		31,350		36,200	36,200	0	0.00%
TOTAL	4,179,663	4,119,832	4,404,356	4,504,496	4,976,954	4,863,350	5,051,419	5,656,709	605,290	11.98%
SURPLUS/DEFICIT		176,325		(91,574)		123,029				
Water Rate			$ 309.00		$ 348.00		$ 345.00	$ 345.00	$ -	0.00%
Sewer Rate			$ 177.00		$ 182.00		$ 195.00	$ 215.00	$ 20.00	10.26%
Combined Rate	$ 390.00		$ 486.00		$ 530.00		$ 540.00	$ 560.00	$ 20.00	3.70%

Municipality/municipalité: EDMUNDSTON POPULATION: 17,373	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	12,188,736	12,188,735	12,709,935	12,709,935	12,914,048	12,914,048	13,573,402	14,152,283	578,881	4.26%
Unconditional grant/subvention inconditonnelle	2,881,649	2,881,649	2,593,371	2,593,371	2,593,371	3,078,822	2,593,371	2,334,034	(259,337)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Transitional funding	535,466	535,466	485,451	485,451	485,451					
Services other governments/services autres gouvernements	382,996	497,564	440,719	503,996	465,787	538,794	397,736	397,736	0	0.00%
Sale of services/vente de services	493,250	669,060	586,670	557,604	440,625	605,493	530,650	547,150	16,500	3.11%
Other revenue own source/autres revenus propres sources	251,185	337,824	231,765	454,779	259,520	361,688	427,348	290,575	(136,773)	-32.01%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	39,000		31,200		37,500		57,412	39,282	(18,130)	-31.58%
Other transfers/autres transferts					162,918		84,632	1,815	(82,817)	-97.86%
Surplus 2nd previous year/surplus d'avant-dernière année	128,958	128,963	111,095	111,091	37,550	37,556	35,821	23,413	(12,408)	-34.64%
TOTAL	16,901,240	17,239,261	17,190,206	17,416,227	17,396,770	17,536,401	17,700,372	17,786,288	85,916	0.49%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	1,342,228	2,039,060	1,374,701	1,920,602	1,364,949	2,035,285	1,420,759	1,391,060	(29,699)	-2.09%
Protective services/services de protection										
Police	2,659,823	2,709,277	2,608,324	2,940,573	2,688,195	2,863,643	2,679,681	2,724,120	44,439	1.66%
Fire-operating/service d'incendie	1,116,444	1,088,097	1,112,501	1,139,519	1,105,451	1,168,982	1,110,353	1,058,182	(52,171)	-4.70%
Water costs/coût de l'eau	588,275	541,500	583,360	534,996	583,360	583,356	603,360	603,360	0	0.00%
Emergency measures/mesures d'urgence	276,673	296,916	329,368	357,697	403,038	349,627	418,552	448,163	29,611	7.07%
Other/autre	10,000	59,236	20,000	60,760	15,000	11,134	8,000	13,950	5,950	74.38%
Transportation/transport	4,217,609	3,696,965	4,426,343	3,759,762	4,379,517	3,986,781	4,540,626	4,671,861	131,235	2.89%
Environment health/hygiène	932,200	848,046	872,500	885,317	876,000	885,475	896,000	912,000	16,000	1.79%
Public health/santé publique										
Environmental development/urbanisme	949,849	842,372	687,541	676,082	706,677	583,615	709,956	530,436	(179,520)	-25.29%
Recreation & culture/loisirs & culture	2,092,815	2,116,960	2,281,666	2,118,770	2,249,857	2,172,794	2,321,774	2,346,774	25,000	1.08%
Fiscal services/services financiers										
Debt cost/coût de la dette	2,215,324	2,284,983	2,393,902	2,465,375	2,524,726	2,451,853	2,488,014	2,586,382	98,368	3.95%
Transfers/transferts	500,000	678,299	500,000	520,953	500,000	420,441	503,297	500,000	(3,297)	-0.66%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	16,901,240	17,201,711	17,190,206	17,380,406	17,396,770	17,512,986	17,700,372	17,786,288	85,916	0.49%
SURPLUS/DEFICIT		37,550		35,821		23,415				
Debt cost ratio	13.11%		13.93%		14.51%		14.06%	14.54%	0.49%	3.45%
Net budget/budget net	15,070,385		15,303,306		15,507,419		16,166,773	16,486,317	319,544	1.98%
Unconditional grant/subv. inconditionnelle	2,881,649		2,593,371		2,593,371		2,593,371	2,334,034	(259,337)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Transitional Grant	535,466		485,451		485,451					
Warrant/mandat	12,188,736		12,709,935		12,914,048		13,573,402	14,152,283	578,881	4.26%
Municipal tax base/assiette fiscale	859,970,291		895,362,909		894,167,459		920,070,892	950,302,642	30,231,750	3.29%
Tax rate/taux de taxe	1.4173		1.4195		1.4443		1.4753	1.4892	0.0140	0.95%

UTILITY AUDIT AND BUDGET INFORMATION 2000/2004

MUNICIPALITY/ MUNICIPALITÉ EDMUNDSTON POPULATION 17,373	2000 BUDGET combined	2000 AUDIT VÉRIFIC.	2001 BUDGET combined	2001 AUDIT VÉRIFIC.	2002 BUDGET combined	2002 AUDIT VÉRIFIC.	2003 BUDGET combined	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	2,043,311	2,076,339	2,038,847	2,091,595	2,060,944	2,230,023	2,334,667	2,364,904	30,237	1.30%
Sale of Sewerage services/Tarif du service d'égout	1,449,971	1,428,705	1,480,322	1,426,040	1,475,064	1,324,222	1,390,360	1,482,380	92,020	6.62%
Other sales of service/ Autre ventes de services	8,000		9,500		8,200		34,450	36,892	2,442	7.09%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	588,275	588,276	583,360	583,356	581,775	583,356	603,360	603,360	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	14,774	51,770	15,700	63,096	18,994	96,016	32,590	52,290	19,700	60.45%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels								4,592	100.00%	100.00%
Other transfers/Autres transferts						2,304				
Surplus from a previous year/ Excédent d'une année précédente	315,592	315,636	254,301	254,303	186,099	186,098	201,320	25,105	(176,215)	-87.53%
TOTAL	4,419,923	4,460,726	4,382,030	4,418,390	4,331,076	4,422,019	4,596,747	4,569,523	(27,224)	-0.59%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	1,960,048	1,914,808	2,037,112	2,023,076	2,069,232	1,884,330	1,981,447	2,202,764	221,317	11.17%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	1,027,766	876,667	1,014,392	978,603	1,109,583	1,195,846	1,208,161	1,276,426	68,265	5.65%
Water System Debt Charges/Service de la dette pour service d'eau	511,265	482,323	541,940	497,638	551,178	443,050	597,451	510,231	(87,220)	-14.60%
Sewer System Debt Charges/Service de la dette pour service d'égouts	346,021	326,038	374,452	330,918	332,130	314,367	344,709	370,056	25,347	7.35%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	559,995	545,057	334,134	410,746	227,033	405,892	236,353	120,046	(116,307)	-49.21%
Deficit from a previous year/Déficit d'une année précédente							156,006			
Other Fiscal services/Autres services financiers	14,828	129,734	80,000	132,095	41,920	153,429	72,620	90,000	17,380	23.93%
TOTAL	4,419,923	4,274,627	4,382,030	4,373,076	4,331,076	4,396,914	4,596,747	4,569,523	(27,224)	-0.59%
SURPLUS/DEFICIT		186,099		45,314		25,105				
Water Rate			$ 227.00		$ 235.00		$ 241.00	$ 268.00	$ 27.00	11.20%
Sewer Rate			$ 163.00		$ 155.00		$ 159.00	$ 176.00	$ 17.00	10.69%
Combined Rate	$ 390.00		$ 390.00		$ 390.00		$ 400.00	$ 444.00	$ 44.00	11.00%

Municipality/municipalité FREDERICTON POPULATION: 47,560	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	41,883,986	41,883,986	43,530,255	43,530,255	45,026,610	45,026,610	46,896,113	50,879,370	3,983,257	8.5%
Unconditional grant/subvention inconditionnelle	6,902,156	6,902,156	6,211,671	6,211,671	6,211,671	6,211,671	6,211,671	5,590,504	(621,167)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	662,465	661,435	676,527	690,352	615,766	617,049	612,880	612,880	0	0.00%
Sale of services/vente de services	2,670,610	2,918,639	2,901,215	3,132,526	3,225,348	3,387,152	3,140,707	3,284,190	143,483	4.57%
Other revenue own source/autres revenus propres sources	2,150,965	2,464,490	2,303,112	2,336,379	2,229,573	2,111,810	2,190,758	2,344,258	153,500	7.01%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	137,276	150,866	155,009	157,609	156,200	156,646	158,953	158,953	0	0.00%
Other transfers/autres transferts		350,000		431,566		366,604		42,902	42,902	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année					3,339	3,339	32,200	256,296	224,096	695.46%
TOTAL	54,407,458	55,331,572	55,827,789	56,490,360	57,468,529	57,902,703	59,045,135	62,969,186	3,924,051	6.65%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	12,936,676	12,886,487	13,632,650	13,431,154	14,293,219	12,836,584	13,921,414	16,061,168	2,139,754	15.37%
Protective services/services de protection										
Police	7,086,551	7,001,606	7,328,649	7,423,303	7,737,640	7,652,401	7,795,143	8,688,182	893,039	11.46%
Fire-operating/service d'incendie	6,796,657	6,767,380	6,876,995	6,840,473	6,841,121	6,970,403	7,193,525	7,162,017	(31,508)	-0.44%
Water costs/Coût de l'eau	1,060,612	1,060,612	1,060,612	1,060,612	1,060,612	1,060,612	1,060,612	1,060,612	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	424,089	140,754	470,816	140,363	490,214	157,217	504,360	511,165	6,805	1.35%
Transportation/transport	8,545,878	9,705,155	8,751,930	10,301,530	9,045,531	10,478,031	9,118,923	9,580,143	461,220	5.06%
Environment health/hygiène	1,203,130	1,280,727	1,387,122	1,502,160	1,704,517	1,842,887	1,960,517	1,900,217	59,700	-2.19%
Public health/santé publique	29,950	33,135	27,815	7,548	30,100	6,364	30,305	31,309	1,004	3.25%
Environmental development/urbanisme	2,907,280	2,047,247	3,045,779	2,071,648	3,321,089	2,201,890	5,961,147	3,766,957	408,710	12.19%
Recreation & culture/loisirs & culture	2,770,310	2,822,591	2,966,854	2,734,496	3,089,967	2,753,460	3,150,315	3,209,938	159,623	3.54%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,950,473	1,913,638	1,462,643	1,443,739	769,640	709,671	397,809	552,000	156,191	39.51%
Transfers/transferts	8,698,852	9,648,899	8,795,902	9,501,114	9,084,879	10,826,887	10,780,162	10,504,918	(258,700)	-2.40%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	54,407,458	55,328,733	55,827,788	56,456,183	57,468,529	57,646,407	59,045,135	62,969,186	3,924,051	6.65%
SURPLUS/DEFICIT		3,339		32,220		256,296				
Debt cost ratio	3.58%		2.62%		1.34%		0.67%	0.88%	0.21%	30.84%
Net budget/budget net	48,786,142		49,741,926		51,236,303		52,809,784	56,269,874	3,460,090	6.55%
Unconditional grant/subv. inconditionnelle	6,902,156		6,211,671		6,211,671		6,211,671	5,590,504	(621,167)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	41,883,986		43,530,255		45,026,610		46,896,113	50,879,370	3,983,257	8.53%
Municipal tax base/assiette fiscale	3,067,724,255		3,138,633,450		3,226,429,489		3,343,073,426	3,629,714,282	286,640,856	8.44%
Tax rate/taux de taxe	1.3653		1.3869		1.3947		1.3867	1.3864	0.0006	-0.04%

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MUNICIPALITY/ MUNICIPALITÉ: FREDERICTON POPULATION 47,560	2000 BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	4,183,100	4,369,098	4,275,500	4,437,823	4,475,684	4,597,915	4,511,000	4,548,000	37,000	0.82%
Sale of Sewerage services/Tarif du service d'égout	4,087,000	4,299,747	4,200,700	4,367,361	4,392,316	4,524,933	4,416,000	4,451,000	35,000	0.79%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	1,060,612	1,060,612	1,060,612	1,060,612	1,060,612	1,060,612	1,000,612	1,000,612	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	465,500	394,487	730,238	410,648	455,500	409,698	436,000	464,000	28,000	6.42%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		350,000								
Surplus from a previous year/ Excédent d'une année précédente	988,786	1,879,976	583,828		1,301,371	1,301,371		1,699,332	1,699,332	100.00%
TOTAL	10,784,998	12,353,920	10,850,878	10,276,464	11,685,483	11,894,529	10,363,612	12,162,944	1,799,332	17.36%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	3,878,978	2,197,075	4,076,386	2,315,072	4,285,456	2,114,810	4,476,910	4,621,191	144,281	3.22%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'egouts	2,266,020	2,022,877	2,274,492	2,070,885	2,350,846	1,781,513	2,400,438	2,478,273	77,835	3.24%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	4,640,000	5,011,752	4,500,000	4,140,416	5,049,181	4,066,709	3,164,920	5,063,480	1,898,560	59.99%
Deficit from a previous year/Déficit d'une année précédente				307,362			321,344		(321,344)	-100.00%
Other Fiscal services/Autres services financiers		1,820,845		1,764,073		2,154,167				
TOTAL	10,784,998	11,052,549	10,850,878	10,597,808	11,685,483	10,117,199	10,363,612	12,162,944	1,799,332	17.36%
SURPLUS/DEFICIT		1,301,371		(321,344)		1,777,330				
Water Rate	$ 268.60		$ 268.60		$ 287.92		$ 289.84	$ 292.17	$ 2.33	0.80%
Sewer Rate	$ 268.60		$ 268.60		$ 287.92		$ 289.84	$ 292.17	$ 2.33	0.80%
Combined Rate	$ 537.20		$ 537.20		$ 575.84		$ 579.68	$ 584.34	$ 4.66	0.80%

Municipality/Municipalité MIRAMICHI POPULATION 18,508	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	15,269,986	15,269,986	16,991,776	16,991,776	15,913,909	15,913,909	16,639,441	17,300,474	661,033	3.97%
Unconditional grant/subvention inconditionnelle	2,641,117	2,641,117	2,376,902	2,376,902	2,376,902	2,376,902	2,376,902	2,139,212	(237,690)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	311,773	521,587	511,070	511,578	511,070	518,355	511,070	511,070	0	0.00%
Sale of services/vente de services	484,250		480,950		578,527		527,250	481,750	(45,500)	-8.63%
Other revenue own source/autres revenus propres sources	101,600	709,191	152,000	776,478	139,258	643,454	123,081	105,820	(17,261)	-14.02%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	231,667	231,666	231,667	231,664	235,209	231,666	258,005	247,724	(10,281)	-3.98%
Surplus 2nd previous year/surplus d'avant-dernière année			10,223	10,223	17,447	17,447	2,734	5,973	3,239	118.47%
TOTAL	19,040,393	19,373,557	20,754,588	20,898,621	19,772,322	19,699,733	20,438,483	20,792,023	353,540	1.73%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	1,907,166	1,938,824	1,956,786	1,986,392	1,944,670	1,928,656	2,098,263	2,133,140	94,877	4.65%
Protective services/services de protection										
Police	3,462,275	3,561,887	3,482,432	3,536,101	3,506,810	3,511,287	3,539,227	3,466,069	(73,158)	-2.07%
Fire-operating/service d'incendie	1,760,456	1,745,085	1,814,508	1,804,277	1,772,135	1,742,869	1,791,203	1,826,837	35,634	1.99%
Water costs/cout de l'eau	617,100	617,100	629,442	629,442	629,442	629,442	629,442	629,442	0	0.00%
Emergency measures/mesures d'urgence	487,231	495,767	510,016	526,098	532,260	555,910	555,965	576,893	20,928	3.76%
Other/autre	40,100	36,705	46,000	42,638	46,000	44,779	46,000	69,425	23,425	50.92%
Transportation/transport	4,314,667	4,260,545	4,457,587	4,176,405	4,347,224	4,095,608	4,407,089	4,361,899	(45,190)	-1.03%
Environment health/hygiène	534,990	512,345	534,990	553,874	624,990	563,141	648,990	648,300	(690)	-0.11%
Public health/santé publique										
Environmental development/urbanisme	605,237	602,547	665,896	671,724	689,379	678,663	883,025	920,384	37,359	4.23%
Recreation & culture/loisirs & culture	2,900,844	2,816,978	3,012,508	2,867,541	2,980,582	2,855,126	2,877,902	3,076,358	198,456	6.90%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,586,861	1,262,261	1,837,971	1,408,605	2,145,965	1,512,049	2,268,304	2,044,390	(223,914)	-9.87%
Transfers/transferts	813,792	1,506,066	1,766,452	2,692,760	552,865	1,586,230	753,073	1,038,886	285,813	37.95%
Deficit 2nd previous year/déficit avant-dernière année	9,674									
TOTAL	19,040,393	19,356,110	20,754,588	20,895,867	19,772,322	19,693,760	20,438,483	20,792,023	353,540	1.73%
SURPLUS/DÉFICIT		17,447		2,734		5,973				
Debt cost ratio/	8.33%		8.86%		10.85%		11.10%	9.83%	(0.0127)	-11.40%
Net budget/budget net	17,911,103		19,368,678		18,290,811		19,016,343	19,439,686	423,343	2.23%
Unconditional grant/subv. inconditionnelle	2,641,117		2,376,902		2,376,902		2,376,902	2,139,212	(237,690)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0		0							
Warrant/mandat	15,269,986		16,991,776		15,913,909		16,639,441	17,300,474	661,033	3.97%
Municipal tax base/assiette fiscale	1,061,994,382		1,180,732,328		1,084,482,193		1,133,745,123	1,170,757,677	37,012,554	3.26%
Tax rate/taux de taxe	1.4379		1.4391		1.4674		1.4677	1.4777	0.0101	0.69%

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MUNICIPALITY/MUNICIPALITÉ: MIRAMICHI POPULATION: 18,508	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	1,416,743	1,626,818	1,585,311	1,631,892	1,716,071	1,567,218	1,810,755	1,801,559	(9,196)	-0.51%
Sale of Sewerage services/Tarif du service d'égout	1,902,905	1,855,247	1,902,905	1,841,299	1,902,905	1,823,643	2,017,824	2,134,191	116,367	5.77%
Other sales of service/ Autre ventes de services	65,000	34,350	20,285	26,165	13,000	25,860	13,000	150,000	137,000	1053.85%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	617,100	617,100	629,442	629,442	629,442	629,442	629,442	629,442	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	286,107	337,296	271,107	349,926	281,107	342,351	281,107	281,107	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	1,421	1,421	3,730	3,730	10,477	10,475	12,936	33,733	20,797	160.77%
TOTAL	4,289,276	4,472,232	4,412,780	4,482,454	4,553,002	4,398,989	4,765,064	5,030,032	264,968	5.56%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	1,354,376	1,404,169	1,457,764	1,469,483	1,649,559	1,613,880	1,677,843	1,685,363	7,520	0.45%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	595,585	596,364	594,457	587,577	629,339	543,630	691,293	704,085	12,792	1.85%
Water System Debt Charges/Service de la dette pour service d'eau	791,568	741,018	774,672	617,757	708,694	598,738	694,659	613,738	(80,921)	-11.65%
Sewer System Debt Charges/Service de la dette pour service d'égouts	1,547,747	1,117,687	1,585,887	1,248,509	1,565,410	1,284,008	1,741,806	1,975,977	234,171	13.44%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves							15,000	15,000	0	0.00%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		602,517		546,191		325,000				
TOTAL	4,289,276	4,461,755	4,412,780	4,469,517	4,553,002	4,365,256	4,820,601	4,994,163	173,562	3.60%
SURPLUS/DEFICIT		10,477		12,937		33,733	(55,537)	35,869		
Water Rate:	$ 224.00		$ 224.00		$ 224.00		$ 239.00	$ 255.00	$ 16.00	7.14%
Sewer Rate:	$ 278.00		$ 278.00		$ 278.00		$ 292.00	$ 303.00	$ 11.00	3.96%
Combined Rate:	$ 502.00		$ 502.00		$ 502.00		$ 531.00	$ 558.00	$ 27.00	5.38%

Municipality/municipalité MONCTON POPULATION 61,046	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	47,489,731	47,489,731	48,704,437	48,704,437	50,956,238	50,962,292	55,020,249	60,490,823	5,470,574	9.94%
Unconditional grant/subvention inconditionnelle	13,107,040	13,107,040	11,795,824	11,795,824	11,795,824	11,795,824	11,795,824	10,616,241	(1,179,583)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	679,168		705,329		868,950		887,456	889,636	2,180	0.25%
Sale of services/vente de services	3,279,509		3,871,222		3,769,170		3,562,402	3,732,671	170,269	4.78%
Other revenue own source/autres revenus propres sources	1,242,960	5,693,503	1,484,088	6,685,629	1,940,794	6,892,394	3,069,531	1,992,700	(1,076,831)	-35.08%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts			46,555	680,590	6,054		8,912	4,194	(4,718)	-52.94%
Surplus 2nd previous year/surplus d'avant-dernière année	2,300	33,855	90,882	137,437	145,208	145,208		28,869	28,869	100.00%
TOTAL	65,800,708	66,324,129	66,698,337	68,003,917	69,482,238	69,795,718	74,344,374	77,755,134	3,410,760	4.59%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	9,078,423	9,248,479	9,075,313	9,095,529	9,268,640	9,551,024	9,544,065	9,551,935	7,870	0.08%
Protective services/services de protection										
Police	12,099,365	11,557,219	12,019,855	12,363,403	12,646,892	12,391,606	13,253,618	13,891,552	637,934	4.81%
Fire-operating/service d'incendie	8,284,635	9,008,409	8,325,118	9,130,517	8,666,290	8,632,966	9,104,054	9,437,724	333,670	3.67%
Water costs/coût de l'eau	1,870,568	1,928,277	1,962,324	1,925,119	1,549,166	1,442,999	1,552,984	1,590,475	37,491	2.41%
Emergency measures/mesures d'urgence	7,926		7,926		7,926		7,926	9,726	1,800	22.71%
Other/autre	889,106	382,565	869,538	396,219	908,029	1,073,751	961,326	994,203	32,877	3.42%
Transportation/transport	10,923,705	10,393,257	10,711,082	11,305,672	11,545,371	10,848,371	12,358,329	13,449,235	1,090,906	8.83%
Environment health/hygiène	1,879,320		1,832,943		1,815,753		2,098,094	2,182,747	84,653	4.03%
Public health/santé publique										
Environmental development/urbanisme	2,247,392	3,765,195	2,459,629	3,658,282	2,396,388	3,860,103	2,745,169	2,912,934	167,765	6.11%
Recreation & culture/loisirs & culture	8,709,697	9,371,964	9,028,906	9,828,009	9,899,931	10,489,864	10,974,653	11,515,003	540,350	4.92%
Fiscal services/services financiers										
Debt cost/coût de la dette	9,810,571	9,561,311	10,405,703	10,113,452	10,777,852	10,576,165	11,231,871	11,919,600	687,729	6.12%
Transfers/transferts		962,245		700,000		900,000		300,000	300,000	100.00%
Deficit 2nd previous year/déficit avant-dernière année							512,285		(512,285)	-100.00%
TOTAL	65,800,708	66,178,921	66,698,337	68,516,202	69,482,238	69,766,849	74,344,374	77,755,134	3,410,760	4.59%
SURPLUS/DÉFICIT		145,208		(512,285)		28,869				
Debt cost ratio	14.91%		15.60%		15.51%		15.11%	15.33%	0.22%	1.47%
Net budget/budget net	60,596,771		60,500,261		62,752,062		66,816,073	71,107,064	4,290,991	6.42%
Unconditional grant/subv. inconditionnelle	13,107,040		11,795,824		11,795,824		11,795,824	10,616,241	(1,179,583)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	47,489,731		48,704,437		50,956,238		55,020,249	60,490,823	5,470,574	9.94%
Municipal tax base/assiette fiscale	3,020,849,698		3,098,049,545		3,215,483,871		3,386,146,219	3,660,588,144	274,441,925	8.10%
Tax rate/Taux de taxe	1.5721		1.5721		1.5847		1.6249	1.6525	0.0276	1.70%

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MUNICIPALITY/ MUNICIPALITÉ: MONCTON POPULATION: 61,046	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	11,525,000	11,419,012	12,220,085	12,464,106	12,431,300	12,328,751	12,409,300	12,873,300	464,000	3.74%
Sale of Sewerage services/Tarif du service d'égout	6,254,200	6,227,303	6,270,200	6,349,127	6,333,200	6,445,934	6,466,000	6,675,000	209,000	3.23%
Other sales of service/ Autre ventes de services		129,518		182,727		92,043				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	1,870,568	1,928,277	1,962,324	1,925,119	1,549,166	1,442,999	1,552,984	1,590,475	37,491	2.41%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	262,000	178,221	262,000	234,300	280,000	234,420	315,000	376,000	61,000	19.37%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente					338,535	338,535	887,186	551,402	(335,784)	-37.85%
TOTAL	19,911,768	19,882,331	20,714,609	21,155,379	20,932,201	20,882,682	21,630,470	22,066,177	435,707	2.01%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	10,527,294	10,338,803	10,547,562	10,598,546	10,648,912	10,165,900	10,775,065	11,294,097	519,032	4.82%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	4,609,569	4,434,844	4,653,894	4,400,128	4,674,078	4,752,616	4,812,268	5,455,867	643,599	13.37%
Water System Debt Charges/Service de la dette pour service d'eau	3,498,259	3,473,933	3,856,126	3,705,291	3,582,694	3,554,775	3,573,360	3,774,024	200,664	5.62%
Sewer System Debt Charges/Service de la dette pour service d'égouts	1,239,439	1,224,530	1,426,142	1,302,066	1,367,773	1,337,989	1,478,385	1,547,325	68,940	4.66%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves					500,000	520,000	595,000	550,000	(45,000)	-7.56%
Deficit from a previous year/Déficit d'une année précédente	71,686	71,686	262,162	262,162						
Other Fiscal services/Autres services financiers										
TOTAL	19,946,247	19,543,796	20,745,886	20,268,193	20,773,457	20,331,280	21,234,078	22,621,313	1,387,235	6.53%
SURPLUS/DEFICIT	(34,479)	338,535	(31,277)	887,186	158,744	551,402	396,392	(555,136)	(951,528)	-240.05%
Water Rate:	$ 311.00		$ 326.00		$ 326.00		$ 349.00	$ 349.00	$ -	0.00%
Sewer Rate:	$ 214.00		$ 214.00		$ 214.00		$ 221.00	$ 221.00	$ -	0.00%
Combined Rate:	$ 525.00		$ 540.00		$ 540.00		$ 570.00	$ 570.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: SAINT JOHN POPULATION: 69,661	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	61,421,954	61,421,952	63,830,399	63,830,399	63,792,936	63,792,936	66,017,405	69,057,248	3,039,843	4.60%
Unconditional grant/subvention inconditonnelle	21,245,578	21,245,580	19,120,190	19,120,190	19,120,190	19,120,190	19,120,190	17,208,171	(1,912,019)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	109,000		135,000		160,000		190,000	195,000	5,000	2.63%
Sale of services/vente de services	2,036,323	904,116	2,041,200	898,486	2,067,200	999,228	2,207,200	2,320,200	113,000	5.12%
Other revenue own source/autres revenus propres sources	2,433,527	4,079,011	2,802,700	3,487,262	2,517,500	3,641,456	2,362,603	2,313,437	(49,166)	-2.08%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	500,375	499,651	408,500	397,086	407,500	398,206	407,500	407,500	0	0.00%
Other transfers/autres transferts	1,133,000	343,931	1,133,000	261,776	1,150,000	318,672	1,310,300	1,331,313	21,013	1.60%
Surplus 2nd previous year/surplus d'avant-dernière année	134,678	134,676	598,254	598,254	860,600	860,600		104,443	104,443	100.00%
TOTAL	89,014,435	88,628,917	90,069,243	86,593,453	90,075,926	89,131,288	91,615,198	92,937,312	1,322,114	1.44%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	7,812,504	6,626,499	8,125,650	7,000,019	8,258,473	7,450,240	9,155,741	9,698,517	542,776	5.93%
Protective services/services de protection										
Police	15,317,462	15,272,896	15,484,393	15,723,867	15,788,591	15,902,131	15,514,309	16,208,940	694,631	4.48%
Fire-operating/service d'incendie	14,324,778	14,097,401	14,673,070	14,421,990	14,840,344	14,691,560	14,479,769	14,999,995	520,226	3.59%
Water costs/coût de l'eau	2,102,344	1,928,180	2,114,228	2,064,804	1,925,000	1,925,000	1,614,000	1,400,000	(214,000)	-13.26%
Emergency measures/mesures d'urgence	1,234,074	1,188,700	1,245,486	1,219,343	1,273,559	1,284,285	1,351,646	1,453,454	101,808	7.53%
Other/autre	981,251	977,599	1,031,619	1,033,111	1,031,328	1,087,065	1,054,652	1,100,000	45,348	4.30%
Transportation/transport	18,428,521	19,291,957	18,585,063	19,277,998	18,038,987	17,978,151	18,601,435	17,799,587	(801,848)	-4.31%
Environment health/hygiène	2,559,984	2,347,047	2,874,388	3,039,818	2,662,856	2,700,909	2,850,978	3,019,244	168,266	5.90%
Public health/santé publique										
Environmental development/urbanisme	6,857,636	6,831,904	7,007,198	7,010,445	6,944,680	7,146,842	7,236,105	7,803,698	567,593	7.84%
Recreation & culture/loisirs & culture	6,299,330	6,868,684	6,312,973	6,846,440	6,326,812	6,792,022	5,962,889	6,022,162	59,273	0.99%
Fiscal services/services financiers										
Debt cost/coût de la dette	11,971,270	12,337,455	11,804,794	11,754,028	11,797,939	12,068,640	11,305,279	11,371,504	66,225	0.59%
Transfers/transferts	1,125,281		810,381		1,187,357		1,689,985	2,060,211	370,226	21.91%
Deficit 2nd previous year/déficit avant-dernière année							798,410		(798,410)	-100.00%
TOTAL	89,014,435	87,768,322	90,069,243	89,391,863	90,075,926	89,026,845	91,615,198	92,937,312	1,322,114	1.44%
SURPLUS/DEFICIT		860,595		(798,410)		104,443				
Debt cost ratio			13.11%		13.10%		12.34%	12.24%	-0.10%	-0.85%
Net budget/budget net	82,667,532		82,950,589		82,913,126		85,137,595	86,265,419	1,127,824	1.32%
Unconditional grant/subv. inconditionnelle	21,245,578		19,120,190		19,120,190		19,120,190	17,208,171	(1,912,019)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	61,421,954		63,830,399		63,792,936		66,017,405	69,057,248	3,039,843	4.60%
Municipal tax base/assiette fiscale	3,560,692,965		3,700,312,981		3,698,141,213		3,827,095,960	4,003,318,746	176,222,786	4.60%
Tax rate/taux de taxe	1.7250		1.7250		1.7250		1.7250	1.7250	(0.0000)	0.00%

MUNICIPALITY/ MUNICIPALITÉ: SAINT JOHN POPULATION: 69,661	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	7,605,337	14,776,857	7,932,000	14,764,411	8,777,000	16,301,466	10,135,824	11,393,517	1,257,693	12.41%
Sale of Sewerage services/Tarif du service d'égout	6,316,275	1,726,986	6,675,000	1,622,836	7,772,000	1,541,174	8,533,139	9,788,771	1,255,632	14.71%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	2,101,344	1,928,180	2,114,228	2,064,804	1,925,000	1,925,000	1,614,000	1,364,000	(250,000)	-15.49%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	320,000		173,833		158,531		225,000	225,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	142,918	142,918	162,443	162,443	435,523	435,523	329,580	417,874	88,294	26.79%
TOTAL	16,485,874	18,574,941	17,057,504	18,614,494	18,568,054	20,203,163	20,837,543	23,189,162	2,351,619	11.29%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	6,083,288	3,789,027	6,489,613	4,216,876	6,865,374	4,112,149	7,370,909	7,864,561	493,652	6.70%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	4,218,028	3,620,908	4,382,890	3,701,966	4,739,007	3,683,510	5,090,318	5,226,169	135,851	2.67%
Water System Debt Charges/Service de la dette pour service d'eau	3,368,045		3,236,990		3,770,534		4,450,999	5,170,772	719,773	16.17%
Sewer System Debt Charges/Service de la dette pour service d'égouts	2,816,513		2,948,011		3,193,139		3,925,317	4,927,660	1,002,343	25.54%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		6,207,477		6,333,791		7,539,595				
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		4,085,835		4,313,214		4,534,626				
TOTAL	16,485,874	17,703,247	17,057,504	18,565,847	18,568,054	19,869,880	20,837,543	23,189,162	2,351,619	11.29%
SURPLUS/DEFICIT		871,694		48,647		333,283				
Water Rate					$ 194.00		$ 221.00	$ 246.00	$ 25.00	11.31%
Sewer Rate					$ 234.00		$ 265.00	$ 296.00	$ 31.00	11.70%
Combined Rate	$ 365.00		$ 410.00		$ 428.00		$ 486.00	$ 542.00	$ 56.00	11.52%

TOWNS

VILLES

Municipality/municipalité BERESFORD POPULATION 4,414	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,939,200	1,939,200	1,967,398	1,967,398	2,020,376	2,020,219	2,141,936	2,235,518	93,582	4.37%
Unconditional grant/subvention inconditionnelle	558,068	558,068	502,240	502,240	502,240	502,240	502,240	452,016	(50,224)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	68,193	80,291	68,193	80,790	69,695	90,186	68,593	68,508	(85)	-0.12%
Sale of services/vente de services	72,320	61,432	89,367	56,650	70,145	65,763	95,266	86,496	(8,770)	-9.21%
Other revenue own source/autres revenus propres sources		24,680		22,793	9,250	21,522	1,000	550	(450)	-45.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources							97,600	90,460	(7,140)	-7.32%
Other transfers/autres transferts							6	140	134	2233.33%
Surplus 2nd previous year/surplus d'avant-dernière année			3,198	3,198				4,683	4,683	100.00%
TOTAL	2,637,781	2,663,671	2,630,396	2,633,069	2,671,706	2,699,930	2,906,641	2,938,371	31,730	1.09%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	335,900	286,750	364,531	331,479	359,422	319,517	324,476	338,563	14,087	4.34%
Protective services/services de protection										
Police	593,943	593,943	594,999	595,734	678,131	681,778	728,157	742,527	14,370	1.97%
Fire-operating/service d'incendie	69,440	59,754	73,640	58,666	66,157	59,929	64,069	64,922	853	1.33%
Water costs/coût de l'eau	8,000	18,000	8,000	8,000						
Emergency measures/mesures d'urgence	300	300	300	300	300	300	300	300	0	0.00%
Other/autre	22,212	21,712	22,212	21,712	22,212	21,732	21,978	22,849	871	3.96%
Transportation/transport	589,589	645,518	574,129	569,134	580,831	554,046	548,540	581,069	32,529	5.93%
Environment health/hygiène	151,496	170,856	177,565	175,482	183,565	188,896	196,624	187,949	(8,675)	-4.41%
Public health/santé publique										
Environmental development/urbanisme	93,684	75,753	71,914	56,126	68,099	50,685	50,894	48,637	(2,257)	-4.43%
Recreation & culture/loisirs & culture	232,534	288,347	276,525	288,085	253,690	321,593	391,521	393,702	2,181	0.56%
Fiscal services/services financiers										
Debt cost/coût de la dette	475,579	497,351	466,381	614,013	455,742	496,771	492,820	556,353	63,533	12.89%
Transfers/transferts	57,917		200		1,757		1,600	1,500	(100)	-6.25%
Deficit 2nd previous year/déficit avant-dernière année	7,187	7,187			1,800		85,662		(85,662)	-100.00%
TOTAL	2,637,781	2,665,471	2,630,396	2,718,731	2,671,706	2,695,247	2,906,641	2,938,371	31,730	1.09%
SURPLUS/DEFICIT		(1,800)		(85,662)		4,683				
Debt cost ratio	18.03%		17.73%		17.06%		16.95%	18.93%	0.0198	11.67%
Net budget/budget net	2,497,268		2,469,638		2,522,616		2,644,176	2,687,534	43,358	1.64%
Unconditional grant/subv. inconditionnelle	558,068		502,240		502,240		502,240	452,016	(50,224)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,939,200		1,967,398		2,020,376		2,141,936	2,235,518	93,582	4.37%
Municipal tax base/assiette fiscale	132,131,297		133,993,452		135,553,220		138,642,243	144,256,897	5,614,654	4.05%
Tax rate/taux de taxe	1.4676		1.4683		1.4905		1.5449	1.5497	0.0047	0.31%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004
- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: BERESFORD POPULATION: 4,414	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	405,531	690,754	405,531	679,908	416,359	695,715	419,180	452,417	33,237	7.93%
Sale of Sewerage services/Tarif du service d'égout	289,019		288,704		296,110		298,408	334,369	35,961	12.05%
Other sales of service/ Autre ventes de services	6,000	9,847	6,000	15,400	15,000	440	9,000	9,500	500	5.56%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	8,000	18,000	8,000	8,000						
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	16,455	12,293	12,455	25,197	12,855	6,511	9,850	8,850	(1,000)	-10.15%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts							40,000		(40,000)	-100.00%
Surplus from a previous year/ Excédent d'une année précédente			9,089	9,089	527					
TOTAL	725,005	730,894	729,779	737,594	740,851	702,666	776,438	805,136	28,698	3.70%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	397,833	408,991	402,820	449,656	439,485	374,018	422,039	480,903	58,864	13.95%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	234,161	218,206	248,882	243,396	219,686	217,536	221,977	241,456	19,479	8.78%
Water System Debt Charges/Service de la dette pour service d'eau	4,322	4,097	4,063	3,823	4,090	696	280	240	(40)	-14.29%
Sewer System Debt Charges/Service de la dette pour service d'égouts	79,801	79,542	74,014	74,274	77,590	115,861	70,429	70,424	(5)	-0.01%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves							24,768		(24,768)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	8,888	8,888					33,875	5,445	(28,430)	-83.93%
Other Fiscal services/Autres services financiers		10,643		320			3,070	6,668	3,598	117.20%
TOTAL	725,005	730,367	729,779	771,469	740,851	708,111	776,438	805,136	28,698	3.70%
SURPLUS/DEFICIT		527		(33,875)		(5,445)				
Water Rate:	$ 224.00		$ 224.00		$ 238.00		$ 235.00	$ 256.00	$ 21.00	8.94%
Sewer Rate:	$ 160.00		$ 160.00		$ 158.00		$ 161.00	$ 176.00	$ 15.00	9.32%
Combined Rate:	$ 384.00		$ 384.00		$ 396.00		$ 396.00	$ 432.00	$ 36.00	9.09%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: BOUCTOUCHE POPULATION: 2,426	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,003,461	1,003,461	1,067,979	1,067,979	1,110,272	1,110,272	1,219,074	1,325,315	106,241	8.71%
Unconditional grant/subvention inconditonnelle	210,794	210,794	189,707	189,707	189,707	189,754	189,707	170,736	(18,971)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	70,825	80,302	88,879	120,709	132,475	122,083	116,559	108,062	(8,497)	-7.29%
Sale of services/vente de services	100,700	194,232	100,700	234,974	100,000	206,899	100,000	100,000	0	0.00%
Other revenue own source/autres revenus propres sources	55,618		52,413		48,175		45,250	52,740	7,490	16.55%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	265,751				47		13	419	406	3123.08%
Surplus 2nd previous year/surplus d'avant-dernière année	8,180	8,180	987	987			53,678		(53,678)	-100.00%
TOTAL	1,715,329	1,496,969	1,500,665	1,614,356	1,580,676	1,629,008	1,724,281	1,757,272	32,991	1.91%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	237,707	301,603	246,082	265,414	265,520	253,899	268,164	284,963	16,799	6.26%
Protective services/services de protection										
Police	237,500	178,948	272,000	220,867	272,314	243,554	275,300	275,500	200	0.07%
Fire-operating/service d'incendie	47,189	48,501	66,796	51,995	72,935	67,097	87,100	88,850	1,750	2.01%
Water costs/coût de l'eau	25,752	25,759	25,752	25,752	31,417	31,417	31,417	31,417	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	7,525	7,218	7,825	454	7,825	2,845	6,025	6,900	875	14.52%
Transportation/transport	538,014	302,185	332,045	356,043	371,332	356,588	418,050	433,220	15,170	3.63%
Environment health/hygiène	93,288	91,711	103,484	111,940	127,985	115,952	151,000	141,000	(10,000)	-6.62%
Public health/santé publique										
Environmental development/urbanisme	97,153	109,312	103,276	101,370	170,181	115,603	153,231	152,418	(813)	-0.53%
Recreation & culture/loisirs & culture	171,722	191,677	148,011	157,521	153,036	141,558	180,940	164,850	(16,090)	-8.89%
Fiscal services/services financiers										
Debt cost/coût de la dette	62,404	17,309	81,414	83,678	81,824	90,974	80,954	103,610	22,656	27.99%
Transfers/transferts	197,075	223,236	113,980	185,644	25,817	217,585	72,100	65,990	(6,110)	-8.47%
Deficit 2nd previous year/déficit avant-dernière année					490	490		8,554	8,554	100.00%
TOTAL	1,715,329	1,497,459	1,500,665	1,560,678	1,580,676	1,637,562	1,724,281	1,757,272	32,991	1.91%
SURPLUS/DEFICIT		(490)		53,678		(8,554)				
Debt cost ratio	3.64%		5.43%		5.18%		4.69%	5.90%	1.20%	25.58%
Net budget/budget net	1,214,255		1,257,686		1,299,979		1,408,781	1,496,051	87,270	6.19%
Unconditional grant/subv. inconditionnelle	210,794		189,707		189,707		189,707	170,736	(18,971)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,003,461		1,067,979		1,110,272		1,219,074	1,325,315	106,241	8.71%
Municipal tax base/assiette fiscale	95,567,758		97,089,035		100,933,844		106,237,350	115,495,828	9,258,478	8.71%
Tax rate/taux de taxe	1.0500		1.1000		1.1000		1.1475	1.1475	(0.0000)	0.00%

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MUNICIPALITY/MUNICIPALITÉ: BOUCTOUCHE POPULATION: 2,426	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	78,382	73,928	78,382	76,081	95,799	90,836	113,218	101,693	(11,525)	-10.18%
Sale of Sewerage services/Tarif du service d'égout	198,732	201,388	198,732	198,360	211,970	212,083	225,218	226,007	789	0.35%
Other sales of service/ Autre ventes de services	2,800	5,310	2,800	5,800	2,800	4,900	2,800	2,800	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	25,752	25,759	25,752	25,752	31,417	31,417	31,417	31,417	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	91,500	28,157	15,500	21,279	15,500	29,411	14,100	14,100	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	18,623	18,623	68,942	68,942	2,699	2,699		560	560	100.00%
TOTAL	415,789	353,165	390,108	396,214	360,185	371,346	386,753	376,577	(10,176)	-2.63%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	105,900	76,097	109,771	107,703	109,139	90,212	126,929	134,461	7,532	5.93%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	148,066	145,196	152,808	134,242	151,814	143,889	183,894	191,201	7,307	3.97%
Water System Debt Charges/Service de la dette pour service d'eau	12,797	178	14,054	13,673	14,054	6,237	7,037	6,567	(470)	-6.68%
Sewer System Debt Charges/Service de la dette pour service d'égouts	73,026	30,784	52,816	52,025	52,816	6,543	7,037	6,566	(471)	-6.69%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	76,000	98,211	60,659	93,120	32,362	123,905	57,307	37,782	(19,525)	-34.07%
Deficit from a previous year/Déficit d'une année précédente							4,549		(4,549)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	415,789	350,466	390,108	400,763	360,185	370,786	386,753	376,577	(10,176)	-2.63%
SURPLUS/DEFICIT		2,699		(4,549)		560				
Water Rate	$ 90.00		$ 90.00		$ 110.00		$ 130.00	$ 130.00	$ -	0.00%
Sewer Rate	$ 150.00		$ 160.00		$ 160.00		$ 170.00	$ 170.00	$ -	0.00%
Combined Rate	$ 240.00		$ 250.00		$ 270.00		$ 300.00	$ 300.00	$ -	0.00%

Municipality/municipalité CARAQUET POPULATION: 4,442	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	[decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	2,614,535	2,614,535	2,749,031	2,749,031	2,815,862	2,815,862	2,843,690	2,909,000	65,310	2.30%
Unconditional grant/subvention inconditionnelle	677,070	677,070	609,336	609,336	609,336	609,336	609,336	548,403	(60,933)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	192,701	195,797	193,701	195,785	195,701	195,785	195,701	195,701	0	0.00%
Sale of services/vente de services	81,300	89,217	80,575	97,727	81,275	147,032	95,475	96,100	625	0.65%
Other revenue own source/autres revenus propres sources	142,600	228,600	157,300	272,853	158,320	1,997,280	189,369	204,125	14,756	7.79%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	2,500	6,730	2,500	3,560	2,500	4,060	2,500	2,500	0	0.00%
Other transfers/autres transferts					440	440	238		(238)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	1,239	1,239	1,963	1,963	7,184	7,186	1,838	1,991	153	8.32%
TOTAL	3,711,945	3,813,188	3,794,406	3,930,255	3,870,618	5,776,981	3,938,147	3,957,820	19,673	0.50%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	678,664	799,292	709,412	742,230	662,040	2,528,264	709,413	724,915	15,502	2.19%
Protective services/services de protection										
Police	627,126	595,176	682,520	620,307	701,614	699,254	723,453	742,422	18,969	2.62%
Fire-operating/service d'incendie	102,950	91,065	96,000	85,204	98,280	97,034	106,274	108,667	2,393	2.25%
Water costs/coût de l'eau	111,000	111,000	111,000	111,000	111,000	111,000	111,000	95,000	(16,000)	-14.41%
Emergency measures/mesures d'urgence	7,500		2,500		5,500		5,500	5,500	0	0.00%
Other/autre	12,950	11,430	12,350	13,649	12,950	15,430	13,570	14,036	466	3.43%
Transportation/transport	695,000	654,995	703,500	702,382	712,575	708,611	738,173	757,473	19,300	2.61%
Environment health/hygiène	205,000	196,349	200,000	204,736	209,000	206,727	213,700	213,700	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	279,453	288,270	275,330	388,427	350,887	409,375	338,164	352,338	14,174	4.19%
Recreation & culture/loisirs & culture	486,300	476,760	474,350	447,712	453,829	423,170	458,364	480,002	21,638	4.72%
Fiscal services/services financiers										
Debt cost/coût de la dette	477,002	465,311	525,444	504,869	550,943	529,749	518,536	461,767	(56,769)	-10.95%
Transfers/transferts	29,000	116,354	2,000	107,901	2,000	46,376	2,000	2,000	0	0.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	3,711,945	3,806,002	3,794,406	3,928,417	3,870,618	5,774,990	3,938,147	3,957,820	19,673	0.50%
SURPLUS/DEFICIT		7,186		1,838		1,991				
Debt cost ratio	12.85%		13.85%		14.23%		13.17%	11.67%	(0.0150)	-11.39%
Net budget/budget net	3,291,605		3,358,367		3,425,198		3,453,026	3,457,403	4,377	0.13%
Unconditional grant/subv. inconditionnelle	677,070		609,336		609,336		609,336	548,403	(60,933)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	2,614,535		2,749,031		2,815,862		2,843,690	2,909,000	65,310	2.30%
Municipal tax base/assiette fiscale	192,019,300		196,429,528		201,204,900		203,193,250	207,859,983	4,666,733	2.30%
Tax rate/taux de taxe	1.3616		1.3995		1.3995		1.3995	1.3995	(0.0000)	0.00%

MUNICIPALITY/ MUNICIPALITÉ CARAQUET POPULATION 4,442	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	353,350	335,232	362,425	373,242	358,425	399,365	390,855	353,425	(37,430)	-9.58%
Sale of Sewerage services/Tarif du service d'égout	636,760	658,359	648,880	703,443	666,880	674,421	674,880	681,880	7,000	1.04%
Other sales of service/ Autre ventes de services	10,000	4,966	6,000	18,001	6,000	8,380	6,000	6,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	111,000	111,000	111,000	111,000	111,000	111,000	111,000	95,000	(16,000)	-14.41%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	31,600	40,308	31,900	38,597	32,400	40,889	32,400	36,400	4,000	12.35%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		2,666		2,039		6,360				
Surplus from a previous year/ Excédent d'une année précédente	760	760	1,944	1,944			353	6,352	5,999	1699.43%
TOTAL	1,143,470	1,153,291	1,162,149	1,248,266	1,174,705	1,240,415	1,215,488	1,179,057	(36,431)	-3.00%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	315,400	312,329	326,000	336,866	374,100	329,206	384,800	395,086	10,286	2.67%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	395,100	385,421	404,600	387,890	443,800	461,438	461,096	480,532	19,436	4.22%
Water System Debt Charges/Service de la dette pour service d'eau	231,906	246,091	218,564	228,805	143,922	133,453	141,526	129,162	(12,364)	-8.74%
Sewer System Debt Charges/Service de la dette pour service d'égouts	169,064	209,578	179,801	294,352	168,255	309,840	159,136	129,777	(29,359)	-18.45%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente					128	128				
Other Fiscal services/Autres services financiers	32,000		33,184		44,500		68,930	44,500	(24,430)	-35.44%
TOTAL	1,143,470	1,153,419	1,162,149	1,247,913	1,174,705	1,234,065	1,215,488	1,179,057	(36,431)	-3.00%
SURPLUS/DEFICIT		(128)		353		6,350				
Water Rate	$ 95.00		$ 100.00		$ 100.00		$ 110.00	$ 110.00	$ -	0.00%
Sewer Rate	$ 240.00		$ 240.00		$ 240.00		$ 240.00	$ 240.00	$ -	0.00%
Combined Rate	$ 335.00		$ 340.00		$ 340.00		$ 350.00	$ 350.00	$ -	0.00%

Municipality/municipalité DALHOUSIE POPULATION 3,975	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	3,966,709	3,966,709	4,382,008	4,382,008	4,122,223	4,122,223	4,423,208	4,629,263	206,055	4.66%
Unconditional grant/subvention inconditionnelle	850,723	850,723	765,617	765,617	765,617	765,617	765,617	689,055	(76,562)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	90,280	92,793	92,792	92,706	92,680	92,793	92,780	94,780	2,000	2.16%
Sale of services/vente de services	123,800	126,406	116,850	115,594	113,528	127,806	111,978	115,693	3,715	3.32%
Other revenue own source/autres revenus propres sources	50,650	78,784	52,600	247,992	48,850	56,082	49,458	29,250	(20,208)	-40.86%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	10,204	10,121	10,507	10,507	50,507	50,762	11,046	11,046	0	0.00%
Other transfers/autres transferts							8,187	4,965	(3,222)	-39.36%
Surplus 2nd previous year/surplus d'avant-dernière année	60,023	60,023	60,899	60,899	54,481	54,481	57,313	35,182	(22,131)	-38.61%
TOTAL	5,152,389	5,185,559	5,481,273	5,675,323	5,247,886	5,269,764	5,519,587	5,609,234	89,647	1.62%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	632,078	643,400	623,349	621,357	613,086	596,448	638,984	656,138	17,154	2.68%
Protective services/services de protection										
Police	789,108	783,084	842,903	818,226	862,233	851,146	885,227	729,617	(155,610)	-17.58%
Fire-operating/service d'incendie	550,495	494,555	570,400	530,935	558,800	506,510	568,530	590,355	21,825	3.84%
Water costs/coût de l'eau	276,480	276,480	276,480	276,480	276,480	276,480	307,235	361,001	53,766	17.50%
Emergency measures/mesures d'urgence										
Other/autre	12,200	12,200	12,200	12,000	12,200	12,135	12,200	12,200	0	0.00%
Transportation/transport	1,216,704	1,248,284	1,317,604	1,296,660	1,232,204	1,328,902	1,302,479	1,355,534	53,055	4.07%
Environment health/hygiène	209,665	205,098	234,665	278,476	212,204	208,327	239,035	246,035	7,000	2.93%
Public health/santé publique										
Environmental development/urbanisme	150,770	184,153	169,919	176,362	152,619	170,018	214,550	158,613	(55,937)	-26.07%
Recreation & culture/loisirs & culture	594,889	581,265	619,120	659,676	628,060	646,891	653,710	677,920	24,210	3.70%
Fiscal services/services financiers										
Debt cost/coût de la dette	720,000	664,330	789,633	642,864	696,231	611,190	697,637	821,821	124,184	17.80%
Transfers/transferts		38,229	25,000	304,974	3,769	26,535				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	5,152,389	5,131,078	5,481,273	5,618,010	5,247,886	5,234,582	5,519,587	5,609,234	89,647	1.62%
SURPLUS/DEFICIT		54,481		57,313		35,182				
Debt cost ratio	13.97%		14.41%		13.27%		12.64%	14.65%	2.01%	15.92%
Net budget/budget net	4,817,432		5,147,625		4,887,840		5,188,825	5,318,318	129,493	2.50%
Unconditional grant/subv. inconditionnelle	850,723		765,617		765,617		765,617	689,055	(76,562)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	3,966,709		4,382,008		4,122,223		4,423,208	4,629,263	206,055	4.66%
Municipal tax base/assiette fiscale	272,997,673		301,604,379		272,681,289		289,667,942	296,964,979	7,297,037	2.52%
Tax rate/taux de taxe	1.4530		1.4529		1.5117		1.5270	1.5589	0.0319	2.09%

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MUNICIPALITY/ MUNICIPALITÉ: DALHOUSIE POPULATION: 3,975	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	576,113	593,888	573,113	591,051	574,197	578,373	604,994	683,837	78,843	13.03%
Sale of Sewerage services/Tarif du service d'égout	309,171	313,429	313,171	312,292	312,687	306,225	313,517	341,557	28,040	8.94%
Other sales of service/ Autre ventes de services	10,521	10,442	9,521	14,795	6,000	8,866	2,700	3,032	332	12.30%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	276,480	276,480	276,480	276,480	276,480	276,480	307,235	361,001	53,766	17.50%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	25,000	25,350	23,000	18,140	23,000	15,297	21,500	22,500	1,000	4.65%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	49,538	49,538	29,297	29,297	36,701	36,701	21,175		(21,175)	-100.00%
TOTAL	1,246,823	1,269,127	1,224,582	1,242,055	1,229,065	1,221,942	1,271,121	1,411,927	140,806	11.08%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	767,850	768,173	800,400	804,883	817,775	833,728	862,260	907,200	44,940	5.21%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	158,600	144,539	150,200	138,144	151,775	155,299	165,530	166,380	850	0.51%
Water System Debt Charges/Service de la dette pour service d'eau	239,368	248,057	156,879	191,598	163,422	161,081	172,296	247,698	75,402	43.76%
Sewer System Debt Charges/Service de la dette pour service d'égouts	81,005	70,029	117,103	75,712	96,093	68,020	71,035	90,181	19,146	26.95%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		1,628		10,543		4,282		468	468	100.00%
TOTAL	1,246,823	1,232,426	1,224,582	1,220,880	1,229,065	1,222,410	1,271,121	1,411,927	140,806	11.08%
SURPLUS/DEFICIT		36,701		21,175		(468)				
Water Rate:	$ 180.00		$ 180.00		$ 180.00		$ 190.00	$ 220.00	$ 30.00	15.79%
Sewer Rate:	$ 110.00		$ 110.00		$ 110.00		$ 110.00	$ 120.00	$ 10.00	9.09%
Combined Rate:	$ 290.00		$ 290.00		$ 290.00		$ 300.00	$ 340.00	$ 40.00	13.33%

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Municipality/municipalité GRAND BAY - WESTFIELD POPULATION: 4,949	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	2,131,635	2,131,635	2,231,351	2,231,351	2,303,337	2,303,337	2,430,439	2,609,799	179,360	7.38%
Unconditional grant/subvention inconditonnelle	404,564	404,564	364,092	364,092	364,092	364,092	364,092	327,683	(36,409)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	53,773		58,539		61,280		72,622	86,615	13,993	19.27%
Sale of services/vente de services		52,591	4,023	60,658	9,412	62,356	11,971	13,094	1,123	9.38%
Other revenue own source/autres revenus propres sources	26,425	41,382	24,050	47,868	24,500	53,388	18,165	38,765	20,600	113.40%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	45,159		45,159		43,334	52,000	115,594	117,082	1,488	1.29%
Other transfers/autres transferts								222	222	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	11,561	11,561	11,872	11,872	16,812	16,812	447	5,320	4,873	1090.16%
TOTAL	2,673,117	2,641,733	2,739,086	2,715,841	2,822,767	2,851,985	3,013,330	3,198,580	185,250	6.15%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	414,980	418,924	417,516	433,428	445,200	430,915	466,508	500,501	33,993	7.29%
Protective services/services de protection										
Police	435,022	435,122	475,934	472,736	487,819	478,747	480,685	513,855	33,170	6.90%
Fire-operating/service d'incendie	207,143	179,015	244,680	234,088	250,670	237,257	337,389	363,749	26,360	7.81%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	5,534	3,999	5,367	2,037	5,161	4,777	5,161	5,749	588	11.39%
Other/autre	16,334	16,696	16,172	19,644	17,639	17,725	17,835	19,551	1,716	9.62%
Transportation/transport	804,306	687,495	828,758	746,552	796,427	739,185	891,654	934,733	43,079	4.83%
Environment health/hygiène	46	61,494	4,189	3,659	46	162	1,226	162	(1,064)	-86.79%
Public health/santé publique										
Environmental development/urbanisme	128,694	116,056	112,369	103,154	122,523	111,242	113,168	126,574	13,406	11.85%
Recreation & culture/loisirs & culture	252,655	248,862	270,441	266,147	275,129	270,073	263,951	286,362	22,411	8.49%
Fiscal services/services financiers										
Debt cost/coût de la dette	327,403	376,258	313,660	360,449	371,986	454,582	385,685	397,344	11,659	3.02%
Transfers/transferts	81,000	81,000	50,000	73,500	50,167	102,000	50,068	50,000	(68)	-0.14%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	2,673,117	2,624,921	2,739,086	2,715,394	2,822,767	2,846,665	3,013,330	3,198,580	185,250	6.15%
SURPLUS/DEFICIT		16,812		447		5,320				
Debt cost ratio	12.25%		11.45%		13.18%		12.80%	12.42%	-0.38%	-2.94%
Net budget/budget net	2,536,199		2,595,443		2,667,429		2,794,531	2,937,482	142,951	5.12%
Unconditional grant/subv. inconditionnelle	404,564		364,092		364,092		364,092	327,683	(36,409)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0									
Warrant/mandat	2,131,635		2,231,351		2,303,337		2,430,439	2,609,799	179,360	7.38%
Municipal tax base/assiette fiscale	170,525,570		175,700,800		177,179,906		184,129,469	196,224,442	12,094,973	6.57%
Tax rate/taux de taxe	1.2500		1.2700		1.3000		1.3200	1.3300	0.0100	0.76%

UTILITY BUDGET INFORMATION 2000 2004- INFORMATION BUDGET

MUNICIPALITY/MUNICIPALITÉ: GRAND BAY - WESTFIELD POPULATION: 4,949	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	366,825	367,134	369,080	368,018	371,375	369,893	372,875	383,491	10,616	2.85%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	4,200	4,448	9,200	3,234	3,000	1,280	1,500	1,000	(500)	-33.33%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	8,961	19,337	8,702	2				2		
TOTAL	379,986	390,919	386,982	371,254	374,375	371,17[illegible]	374,375	384,493	10,118	2.70%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	204,334	185,821	213,905	180,089	233,280	191,787	239,189	246,115	6,926	2.90%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	150,652	152,688	148,077	148,076	111,000	110,561	110,186	113,378	3,192	2.90%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	25,000	61,209	25,000	39,536	30,000	59,606	25,000	25,000	0	0.00%
Deficit from a previous year/Déficit d'une année précédente					95	95				
Other Fiscal services/Autres services financiers										
TOTAL	379,986	399,718	386,982	367,701	374,375	362,049	374,375	384,493	10,118	2.70%
SURPLUS/DEFICIT		(8,799)		3,553		9,124				
Water Rate:										
Sewer Rate:	$ 245.00		$ 245.00		$ 245.00		$ 245.00	$ 245.00	$ -	0.00%
Combined Rate:	$ 245.00		$ 245.00		$ 245.00		$ 245.00	$ 245.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 1999/2003 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité GRAND-SAULT/GRAND FALLS POPULATION: 5,858	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	3,804,035	3,804,035	4,081,362	4,081,362	4,255,581	4,255,581	4,386,265	4,596,263	209,998	4.79%
Unconditional grant/subvention inconditonnelle	725,960	725,960	653,336	653,336	653,336	653,336	653,336	588,002	(65,334)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	402,600	385,501	391,582	399,142	394,982	389,036	391,982	399,417	7,435	1.90%
Sale of services/vente de services	100,640	138,862	95,420	150,810	103,275	102,365	103,275	103,375	100	0.10%
Other revenue own source/autres revenus propres sources	73,500	183,908	75,600	75,096	81,650	84,897	59,050	59,300	250	0.42%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		14,984		24,275		21,808				
Other transfers/autres transferts					1,880	1,880		283	283	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année			10,816	10,816						
TOTAL	5,106,735	5,253,250	5,308,116	5,394,837	5,490,704	5,508,903	5,593,908	5,746,640	152,732	2.73%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	661,638	692,288	688,003	705,948	745,496	796,690	829,201	884,578	55,377	6.68%
Protective services/services de protection										
Police	1,126,661	1,171,002	1,178,944	1,231,518	1,235,989	1,295,353	1,272,817	1,235,039	(37,778)	-2.97%
Fire-operating/service d'incendie	111,838	113,588	111,977	120,204	124,603	113,728	119,510	125,586	6,076	5.08%
Water costs/coût de l'eau	63,000	63,000	63,000	63,000	88,000	88,000	88,000	100,000	12,000	13.64%
Emergency measures/mesures d'urgence					3,000	3,906	10,000	7,500	(2,500)	-25.00%
Other/autre	3,000	3,139	3,000	3,756	3,500	3,025	3,500	3,500	0	0.00%
Transportation/transport	1,162,127	1,166,665	1,193,406	1,076,332	1,253,404	1,172,416	1,172,698	1,199,862	27,164	2.32%
Environment health/hygiène	240,500	266,012	212,600	282,926	217,800	206,529	210,050	220,025	9,975	4.75%
Public health/santé publique										
Environmental development/urbanisme	211,869	218,391	204,276	242,081	216,943	230,449	205,994	252,829	46,835	22.74%
Recreation & culture/loisirs & culture	485,840	483,727	457,790	469,624	482,265	547,503	490,237	563,587	73,350	14.96%
Fiscal services/services financiers										
Debt cost/coût de la dette	981,380	987,115	1,036,890	1,024,836	934,138	920,424	936,429	919,130	(17,299)	-1.85%
Transfers/transferts	31,072	61,363	158,230	185,224	184,716	142,756	244,860	222,278	(22,582)	-9.22%
Deficit 2nd previous year/déficit avant-dernière année	27,810	27,810			850	850	10,612	12,726	2,114	19.92%
TOTAL	5,106,735	5,254,100	5,308,116	5,405,449	5,490,704	5,521,629	5,593,908	5,746,640	152,732	2.73%
SURPLUS/DEFICIT		(850)		(10,612)		(12,726)				
Debt cost ratio	19.22%		19.53%		17.01%		16.74%	15.99%	-0.75%	-4.46%
Net budget/budget net	4,529,995		4,734,698		4,908,917		5,039,601	5,184,265	144,664	2.87%
Unconditional grant/subv. inconditionnelle	725,960		653,336		653,336		653,336	588,002	(65,334)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	3,804,035		4,081,362		4,255,581		4,386,265	4,596,263	209,998	4.79%
Municipal tax base/assiette fiscale	282,129,130		294,296,612		304,652,384		311,764,221	323,257,401	11,493,180	3.69%
Tax rate/taux de taxe	1.3483		1.3868		1.3969		1.4069	1.4219	0.0149	1.06%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: GRAND-SAULT/GRAND FALLS POPULATION: 5,858	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	359,039	365,234	405,889	400,973	444,945	445,348	472,683	689,903	217,220	45.95%
Sale of Sewerage services/Tarif du service d'égout	545,600	555,131	616,792	609,589	676,446	676,820	723,574	542,068	(181,506)	-25.08%
Other sales of service/ Autre ventes de services	4,000	47,024	3,000	7,518	3,000	11,300	3,000	3,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	63,000	63,000	63,000	63,000	88,000	88,000	88,000	100,000	12,000	13.64%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	8,000	28,554	7,500	15,367	7,500	38,170	8,500	8,500	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			12,854	12,854						
TOTAL	979,639	1,058,943	1,109,035	1,109,301	1,219,891	1,259,638	1,295,757	1,343,471	47,714	3.68%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	300,744	319,208	320,122	359,929	372,008	361,916	402,365	481,588	79,223	19.69%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	212,345	212,772	222,898	224,798	213,900	225,416	224,620	253,513	28,893	12.86%
Water System Debt Charges/Service de la dette pour service d'eau	136,928	137,520	151,660	146,905	188,020	139,270	161,807	171,720	9,913	6.13%
Sewer System Debt Charges/Service de la dette pour service d'égouts	253,196	267,148	285,576	281,409	281,101	275,758	286,943	288,715	1,772	0.62%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	5,326	71,180	25,829	13,273	39,077	145,004	126,484	62,439	(64,045)	-50.63%
Deficit from a previous year/Déficit d'une année précédente	30,000	30,000	48,000	48,000	70,185	70,185	17,338	10,996	(6,342)	-36.58%
Other Fiscal services/Autres services financiers	41,100	43,846	54,950	52,325	55,600	53,085	76,200	74,500	(1,700)	-2.23%
TOTAL	979,639	1,081,674	1,109,035	1,126,639	1,219,891	1,270,634	1,295,757	1,343,471	47,714	3.68%
SURPLUS/DEFICIT		(22,731)		(17,338)		(10,996)				
Water Rate:			$ 141.60		$ 157.20		$ 221.01	$ 240.24	$ 19.23	8.70%
Sewer Rate:			$ 212.40		$ 235.80		$ 195.99	$ 188.76	$ (7.23)	-3.69%
Combined Rate:	$ 324.00		$ 354.00		$ 393.00		$ 417.00	$ 429.00	$ 12.00	2.88%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité HAMPTON POPULATION: 3,997	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,564,060	1,564,060	1,668,779	1,668,779	1,746,572	1,746,572	1,864,263	2,035,190	170,927	9.17%
Unconditional grant/subvention inconditionnelle	321,232	321,232	289,096	289,096	289,096	289,096	289,096	260,187	(28,909)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	309,563	401,304	340,162	556,216	358,736	632,539	359,856	360,683	827	0.23%
Sale of services/vente de services	53,740		55,914		293,474		306,200	336,582	30,382	9.92%
Other revenue own source/autres revenus propres sources	35,525	34,240	29,125	39,837	25,125	24,568	199,815	241,395	41,580	20.81%
Other unconditional transfers/autres transf. inconditionnels		2,122		2,567		6,149				
Cond. transfers other sources/transf. cond. autres sources		18,697		17,313		51,110		3,200	3,200	100.00%
Other transfers/autres transferts		52,000	30,260	73,201	65,068	43,928	2,652		(2,652)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	53,261	53,261	29,838	29,838	13	13	111,454		(111,454)	-100.00%
TOTAL	2,337,381	2,446,916	2,443,174	2,676,847	2,778,084	2,793,975	3,133,336	3,237,237	103,901	3.32%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	283,538	253,757	304,848	299,432	310,971	314,600	479,250	455,987	(23,263)	-4.85%
Protective services/services de protection										
Police	281,500	304,433	327,200	312,485	327,200	319,300	325,000	380,500	55,500	17.08%
Fire-operating/service d'incendie	175,000	146,242	156,300	157,392	185,100	174,619	175,100	197,900	22,800	13.02%
Water costs/coût de l'eau	10,000		10,000		10,000		10,000	10,000	0	0.00%
Emergency measures/mesures d'urgence	113,063	144,467	133,862	137,482	147,297	147,058	146,017	158,290	12,273	8.41%
Other/autre	21,200	21,530	24,500	15,861	18,400	25,694	18,550	49,038	30,488	164.36%
Transportation/transport	603,500	617,065	610,300	554,504	627,000	609,464	628,500	629,765	1,265	0.20%
Environment health/hygiène	126,000	113,768	118,500	126,318	123,900	133,407	175,400	178,500	3,100	1.77%
Public health/santé publique										
Environmental development/urbanisme	42,200	33,567	39,600	39,337	66,300	39,793	100,500	51,051	(49,449)	-49.20%
Recreation & culture/loisirs & culture	264,170	287,426	283,960	474,356	551,700	556,169	590,888	631,048	40,160	6.80%
Fiscal services/services financiers										
Debt cost/coût de la dette	207,210	207,246	252,844	209,440	240,316	253,880	327,731	285,960	(41,771)	-12.75%
Transfers/transferts	210,000	317,402	181,260	238,786	169,900	233,998	156,400	195,191	38,791	24.80%
Deficit 2nd previous year/déficit avant-dernière année								14,007	14,007	100.00%
TOTAL	2,337,381	2,446,903	2,443,174	2,565,393	2,778,084	2,807,982	3,133,336	3,237,237	103,901	3.32%
SURPLUS/DEFICIT		13		111,454		(14,007)				
Debt cost ratio	8.87%		10.35%		8.65%		10.46%	8.83%	-1.63%	-15.55%
Net budget/budget net	1,885,292		1,957,875		2,035,668		2,153,359	2,295,377	142,018	6.60%
Unconditional grant/subv. inconditionnelle	321,232		289,096		289,096		289,096	260,187	(28,909)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,564,060		1,668,779		1,746,572		1,864,263	2,035,190	170,927	9.17%
Municipal tax base/assiette fiscale	137,690,225		141,990,276		146,354,400		153,639,589	165,006,510	11,366,921	7.40%
Tax rate/taux de taxe	1.1359		1.1753		1.1934		1.2134	1.2334	0.0200	1.65%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: HAMPTON POPULATION: 3,997	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	1,700	1,700	1,680	1,700	1,870	1,870	1,870	2,125	255	13.64%
Sale of Sewerage services/Tarif du service d'égout	167,720	179,100	168,659	181,053	185,957	193,928	185,957	185,957	0	0.00%
Other sales of service/ Autre ventes de services		13,150		13,100		1,200	1,000	1,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	20,000	12,130	22,000	5,466	5,000	1,324	5,000	5,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts					150,000	210,600				
Surplus from a previous year/ Excédent d'une année précédente	7,299	7,299	103,703	103,703	22,336	22,336	28,809	92,677	63,868	221.69%
TOTAL	196,719	213,379	296,042	305,022	365,163	431,258	222,636	286,759	64,123	28.80%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	17,300	18,367	19,700	19,345	21,500	14,939	21,500	24,500	3,000	13.95%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	82,429	94,392	123,724	70,306	112,115	91,909	102,336	118,984	16,648	16.27%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	50,990	53,328	52,618	52,617	38,548	36,541	38,800	38,275	(525)	-1.35%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	46,000	24,956	100,000	133,945	193,000	195,192	60,000	83,000	23,000	38.33%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers								22,000	22,000	100.00%
TOTAL	196,719	191,043	296,042	276,213	365,163	338,581	222,636	286,759	64,123	28.80%
SURPLUS/DEFICIT		22,336		28,809		92,677				
Water Rate:	$ [illegible].00		$ 100.00		$ 110.00		$ 110.00	$ 125.00	$ 15.00	13.64%
Sewer Rate:	$ 110.00		$ 110.00		$ 120.00		$ 120.00	$ 120.00	$ -	0.00%
Combined Rate:	$ 210.00		$ 210.00		$ 230.00		$ 230.00	$ 245.00	$ 15.00	6.52%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: HARTLAND POPULATION:902	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	545,181	545,181	597,572	597,572	631,821	631,821	642,239	653,495	11,256	1.75%
Unconditional grant/subvention inconditionnelle	144,162	144,162	129,740	129,740	129,740	129,740	129,740	116,766	(12,974)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	58,159	58,159	65,386	65,385	68,377	68,379	69,515	68,636	(879)	-1.26%
Sale of services/vente de services	58,500	52,007	54,500	55,308	54,050	62,326	55,000	55,000	0	0.00%
Other revenue own source/autres revenus propres sources	109,700	124,150	62,900	109,312	61,900	185,900	104,400	104,400	0	0.00%
Other unconditional transfers/autres transf. inconditionnels								1,707	1,707	100.00%
Cond. transfers other sources/transf. cond. autres sources		19,541		49,459		13,857				
Other transfers/autres transferts	11,566	11,566	19,593	19,593	20,866	20,866	21,628	22,785	1,157	5.35%
Surplus 2nd previous year/surplus d'avant-dernière année								2,804	2,804	100.00%
TOTAL	927,268	954,766	929,691	1,026,369	986,754	1,112,889	1,022,522	1,025,593	3,071	0.30%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	89,692	106,529	95,306	95,598	111,993	111,015	123,436	127,012	3,576	2.90%
Protective services/services de protection										
Police	148,755	148,943	158,815	159,044	163,230	163,027	168,090	173,638	5,548	3.30%
Fire-operating/service d'incendie	43,520	50,077	46,950	51,718	50,849	66,195	51,800	53,237	1,437	2.77%
Water costs/coût de l'eau	25,223	25,223	25,470	25,470	25,216	25,216	25,205	24,878	(327)	-1.30%
Emergency measures/mesures d'urgence	2,000	2,471	3,000	2,006	3,200	3,369	3,200	3,200	0	0.00%
Other/autre	4,000	3,428	4,000	3,880	4,400	4,491	4,400	4,400	0	0.00%
Transportation/transport	146,265	142,824	153,750	156,150	166,507	164,694	172,880	174,548	1,668	0.96%
Environment health/hygiène	44,200	39,132	45,200	44,785	46,200	40,959	46,100	46,115	15	0.03%
Public health/santé publique										
Environmental development/urbanisme	68,535	79,040	64,885	88,528	64,460	115,469	103,920	108,720	4,800	4.62%
Recreation & culture/loisirs & culture	210,755	215,934	212,895	227,734	223,019	247,967	228,876	235,921	7,045	3.08%
Fiscal services/services financiers										
Debt cost/coût de la dette	90,285	82,056	92,529	89,718	77,617	74,875	78,100	70,303	(7,797)	-9.98%
Transfers/transferts		31,634	3,500	71,362	3,500	66,245	3,500	3,621	121	3.46%
Deficit 2nd previous year/déficit avant-dernière année	54,038	54,038	23,391	23,391	26,563	26,563	13,015		(13,015)	-100.00%
TOTAL	927,268	981,329	929,691	1,039,384	966,754	1,110,085	1,022,522	1,025,593	3,071	0.30%
SURPLUS/DÉFICIT		(26,563)		(13,015)		2,804				
Debt cost ratio	9.74%		9.95%		8.03%		7.64%	6.85%	-0.78%	-10.25%
Net budget/budget net	689,343		727,312		761,561		771,979	770,261	(1,718)	-0.22%
Unconditional grant/subv. inconditionnelle	144,162		129,740		129,740		129,740	116,766	(12,974)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	545,181		597,572		631,821		642,239	653,495	11,256	1.75%
Municipal tax base/assiette fiscale	37,677,546		41,297,548		43,664,380		44,383,504	45,162,151	778,647	1.75%
Tax rate/taux de taxe	1.4470		1.4470		1.4470		1.4470	1.4470	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITE: HARTLAND POPULATION: 902	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	84,650	74,761	84,615	85,108	95,578	99,143	95,933	96,676	743	0.77%
Sale of Sewerage services/Tarif du service d'égout	72,348	69,743	73,392	74,677	78,196	77,219	78,426	78,427	1	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	25,223	25,223	25,470	25,470	25,216	25,216	25,205	24,878	(327)	-1.30%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	500	3,921	1,000	23,101	2,000	6,895	1,500	1,200	(300)	-20.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			582	582			6,020	9,681	3,661	60.81%
TOTAL	182,721	173,648	185,059	208,938	200,990	208,473	207,084	210,862	3,778	1.82%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	90,562	95,275	100,305	102,748	102,853	103,604	107,820	115,406	7,586	7.04%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	59,374	59,434	62,538	65,344	66,236	66,073	69,548	74,606	5,058	7.27%
Water System Debt Charges/Service de la dette pour service d'eau	10,181	9,979	10,330	10,114	9,836	7,524	11,830	6,510	(5,320)	-44.97%
Sewer System Debt Charges/Service de la dette pour service d'égouts	6,788	6,653	6,886	6,740	6,556	5,016	7,886	4,340	(3,546)	-44.97%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	8,000		5,000	17,972	10,000	11,066	10,000	10,000	0	0.00%
Deficit from a previous year/Déficit d'une année précédente	7,816	7,816			5,509	5,509				
Other Fiscal services/Autres services financiers										
TOTAL	182,721	179,157	185,059	202,918	200,990	198,792	207,084	210,862	3,778	1.82%
SURPLUS/DEFICIT		(5,509)		6,020		9,681				
Water Rate:	$ 146.60		$ 168.16		$ 192.03		$ 192.91	$ 192.91	$ -	0.00%
Sewer Rate:	$ 162.95		$ 160.25		$ 162.91		$ 163.73	$ 163.73	$ -	0.00%
Combined Rate:	$ 309.55		$ 328.41		$ 354.94		$ 356.64	$ 356.64	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: LAMÈQUE POPULATION: 1,580	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	834,014	834,014	847,151	847,151	888,241	888,241	896,140	901,238	5,098	0.57%
Unconditional grant/subvention inconditonnelle	180,269	180,269	162,235	162,235	162,235	162,235	162,235	146,011	(16,224)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	100,470	100,470	120,318	120,954	115,978	115,696	121,701	123,576	1,875	1.54%
Sale of services/vente de services	21,750		17,850		19,000		24,700	25,700	1,000	4.05%
Other revenue own source/autres revenus propres sources	35,920	53,543	39,527	63,610	66,800	74,023	74,551	72,300	(2,251)	-3.02%
Other unconditional transfers/autres transf. inconditionnels								15,954	15,954	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts		4,820		6,542			40,254	5,249	(35,005)	-86.96%
Surplus 2nd previous year/surplus d'avant-dernière année			1,316	1,316						
TOTAL	1,172,423	1,173,116	1,188,397	1,201,808	1,252,254	1,240,195	1,319,581	1,290,028	(29,553)	-2.24%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	267,951	262,236	270,183	279,554	281,018	300,300	289,878	300,141	10,263	3.54%
Protective services/services de protection										
Police	143,706	143,706	143,706	143,706	143,706	137,837	136,000	140,620	4,620	3.40%
Fire-operating/service d'incendie	62,490	58,923	73,630	66,427	75,525	71,816	83,325	88,875	5,550	6.66%
Water costs/coût de l'eau	34,000	34,000	30,000	30,000	30,000	30,000	10,000	10,000	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	2,000	3,003	2,000	2,546	2,000	2,763	2,500	2,500	0	0.00%
Transportation/transport	191,006	195,161	186,991	205,914	193,571	197,700	190,961	204,224	13,263	6.95%
Environment health/hygiène	71,020	72,551	68,051	71,781	71,041	75,031	76,100	77,007	907	1.19%
Public health/santé publique										
Environmental development/urbanisme	62,374	63,078	66,046	75,488	71,589	70,162	77,324	65,565	(11,759)	-15.21%
Recreation & culture/loisirs & culture	163,299	141,755	168,209	220,116	212,508	211,631	231,051	240,490	9,439	4.09%
Fiscal services/services financiers										
Debt cost/coût de la dette	141,042	216,903	179,581	181,653	152,941	152,941	147,065	132,265	(14,800)	-10.06%
Transfers/transferts					155	155				
Deficit 2nd previous year/déficit avant-dernière année	33,535				18,200	18,200	75,377	28,341	(47,036)	-62.40%
TOTAL	1,172,423	1,191,316	1,188,397	1,277,185	1,252,254	1,268,536	1,319,581	1,290,028	(29,553)	-2.24%
SURPLUS/DEFICIT		(18,200)		(75,377)		(28,341)				
Debt cost ratio	12.03%		15.11%		12.21%		11.14%	10.25%	-0.89%	-8.00%
Net budget/budget net	1,014,283		1,009,386		1,050,476		1,058,375	1,047,249	(11,126)	-1.05%
Unconditional grant/subv. inconditionnelle	180,269		162,235		162,235		162,235	146,011	(16,224)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0		0							
Warrant/mandat	834,014		847,151		888,241		896,140	901,238	5,098	0.57%
Municipal tax base/assiette fiscale	62,051,150		61,976,343		63,450,431		64,015,150	64,034,402	19,252	0.03%
Tax rate/taux de taxe	1.3441		1.3669		1.3999		1.3999	1.4074	0.0075	0.54%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: LAMÈQUE POPULATION: 1,580	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	150,884	135,589	149,518	139,953	171,096	147,189	148,709	151,108	2,399	1.61%
Sale of Sewerage services/Tarif du service d'égout	204,110	198,665	205,799	205,403	240,921	235,721	239,571	243,756	4,185	1.75%
Other sales of service/ Autre ventes de services	4,000	1,012	4,000	1,515	2,500	2,020	1,500	1,500	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	34,000	34,000	30,000	30,000	30,000	30,000	10,000	10,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	2,700		2,900	3,555	3,400	2,122	3,400	4,500	1,100	32.35%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			10,129	10,126			38,247	10,218	(28,029)	-73.28%
TOTAL	395,694	369,266	402,346	390,552	447,917	417,052	441,427	421,082	(20,345)	-4.61%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	110,442	104,974	111,791	121,997	136,238	124,113	135,582	132,957	(2,625)	-1.94%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	118,961	117,135	131,258	128,783	160,631	163,208	164,521	166,387	1,866	1.13%
Water System Debt Charges/Service de la dette pour service d'eau	107,188	50,643	121,888	33,651	98,609	34,300	102,154	97,788	(4,366)	-4.27%
Sewer System Debt Charges/Service de la dette pour service d'égouts	46,813	99,945	34,809	66,666	21,349	68,152	21,170	15,950	(5,220)	-24.66%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves					15,000		15,000	5,000	(10,000)	-66.67%
Deficit from a previous year/Déficit d'une année précédente	9,690	9,690			13,489	13,489				
Other Fiscal services/Autres services financiers	2,600	368	2,600	1,208	2,601	3,572	3,000	3,000	0	0.00%
TOTAL	395,694	382,755	402,346	352,305	447,917	406,834	441,427	421,082	(20,345)	-4.61%
SURPLUS/DEFICIT		(13,489)		38,247		10,218				
Water Rate:			$ 116.67		$ 202.50		$ 202.50	$ 202.50	$ -	0.00%
Sewer Rate:			$ 233.33		$ 270.00		$ 270.00	$ 270.00	$ -	0.00%
Combined Rate:	$ 340.00		$ 350.00		$ 472.50		$ 472.50	$ 472.50	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: NACKAWIC POPULATION: 1,042	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	993,407	993,407	1,393,817	1,393,817	1,033,191	1,033,191	1,161,516	1,265,979	104,461	8.99%
Unconditional grant/subvention inconditionnelle	142,980	142,980	128,676	128,676	128,676	128,676	128,676	115,808	(12,868)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	75,308	72,908	30,565	29,402	29,256	26,856	41,323	46,889	5,566	13.47%
Sale of services/vente de services	47,789	51,949	49,852	51,677	51,815	52,520	54,800	56,816	2,016	3.68%
Other revenue own source/autres revenus propres sources	10,200	22,652	10,500	54,572	15,379	34,175	11,908	14,253	2,345	19.69%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		28,108		19,306		10,548				
Other transfers/autres transferts		1,020		10,000	51,827	5,621	27	80,598	80,571	298411.11%
Surplus 2nd previous year/surplus d'avant-dernière année	11,959	11,959	12,839	12,839	3,305	3,305		14,851	14,851	100.00%
TOTAL	1,281,643	1,324,983	1,626,249	1,700,289	1,313,449	1,294,892	1,398,252	1,595,194	196,942	14.08%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	170,054	181,466	183,145	214,205	163,179	178,014	167,272	177,126	9,854	5.89%
Protective services/services de protection										
Police	219,000	219,000	234,000	234,000	240,000	240,000	247,500	255,000	7,500	3.03%
Fire-operating/service d'incendie	67,157	66,241	72,943	80,739	91,717	104,120	100,190	109,649	9,459	9.44%
Water costs/coût de l'eau	28,500	58,500	44,000	44,000	30,000	30,000	30,000	30,000	0	0.00%
Emergency measures/mesures d'urgence	2,300		2,590		3,040		3,040	4,100	1,060	34.87%
Other/autre	17,493	16,822	18,615	17,507	19,171	17,268	20,105	31,858	11,753	58.46%
Transportation/transport	260,750	246,545	225,681	223,900	245,806	219,479	249,577	261,142	11,565	4.63%
Environment health/hygiène	41,084	35,850	44,505	46,232	48,568	49,128	48,899	54,731	5,832	11.93%
Public health/santé publique										
Environmental development/urbanisme	39,217	35,374	82,516	80,701	41,011	35,652	38,000	40,157	2,157	5.68%
Recreation & culture/loisirs & culture	248,150	257,814	269,832	319,820	276,724	243,141	288,995	308,515	19,530	6.76%
Fiscal services/services financiers										
Debt cost/coût de la dette	70,858	64,682	67,822	64,436	64,916	64,514	77,252	84,716	7,464	9.66%
Transfers/transferts	117,080	139,384	380,600	378,207	89,317	98,725	123,974	238,200	114,226	92.14%
Deficit 2nd previous year/déficit avant-dernière année							3,458		(3,458)	-100.00%
TOTAL	1,281,643	1,321,678	1,626,249	1,703,747	1,313,449	1,280,041	1,398,252	1,595,194	196,942	14.08%
SURPLUS/DÉFICIT		3,305		(3,458)		14,851				
Debt cost ratio	5.53%		4.17%		4.94%		5.52%	5.31%	-0.21%	-3.88%
Net budget/budget net	1,136,387		1,522,493		1,161,867		1,290,194	1,381,787	91,593	7.10%
Unconditional grant/subv. inconditionnelle	142,980		128,676		128,676		128,676	115,808	(12,868)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	993,407		1,393,817		1,033,191		1,161,516	1,265,979	104,461	8.99%
Municipal tax base/assiette fiscale	81,312,948		113,709,137		81,869,050		91,994,200	100,257,568	8,263,368	8.98%
Tax rate/taux de taxe	1.2217		1.2258		1.2620		1.2626	1.2627	0.0001	0.01%

MUNICIPALITY/MUNICIPALITÉ: NACKAWIC POPULATION: 1,042	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	88,946	91,918	97,920	101,799	107,872	109,498	115,040	118,200	3,160	2.75%
Sale of Sewerage services/Tarif du service d'égout	67,025	67,664	72,240	71,489	78,645	76,426	81,575	86,110	4,535	5.56%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	28,500	58,500	44,000	44,000	30,000	30,000	30,000	30,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	3,300	9,020	2,700		1,990	1,452	1,500	2,000	500	33.33%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts	18,000	18,000	47,400	11,000						
Surplus from a previous year/ Excédent d'une année précédente			5,541	5,541				1,027	1,027	100.00%
TOTAL	205,771	245,102	269,801	233,829	218,507	217,376	228,115	237,337	9,222	4.04%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	87,254	90,701	91,641	100,775	104,713	99,729	99,929	104,476	4,547	4.55%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	81,152	80,347	85,870	82,598	88,661	91,500	87,783	97,445	9,662	11.01%
Water System Debt Charges/Service de la dette pour service d'eau	3,791	7,861	10,810	7,220	4,285	6,850	16,345	24,508	8,163	49.94%
Sewer System Debt Charges/Service de la dette pour service d'égouts	3,791		3,610		4,285		4,741	3,508	(1,233)	-26.01%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	24,500	73,585	73,170	45,827		1,450	6,747	5,000	(1,747)	-25.89%
Deficit from a previous year/Déficit d'une année précédente	1,283				12,063	12,063	8,070		(8,070)	-100.00%
Other Fiscal services/Autres services financiers	4,000	4,671	4,700	5,479	4,500	4,757	4,500	2,400	(2,100)	-46.67%
TOTAL	205,771	257,165	269,801	241,899	218,507	216,349	228,115	237,337	9,222	4.04%
SURPLUS/DEFICIT		(12,063)		(8,070)		1,027				
Water Rate:	$ 131.00		$ 141.00		$ 141.00		$ 161.00	$ 171.00	$ 10.00	6.21%
Sewer Rate:	$ 141.00		$ 151.00		$ 151.00		$ 171.00	$ 181.00	$ 10.00	5.85%
Combined Rate:	$ 272.00		$ 292.00		$ 312.00		$ 332.00	$ 352.00	$ 20.00	6.02%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité OROMOCTO POPULATION 8,843	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	6,069,429	6,069,429	6,085,063	6,085,063	6,248,661	6,248,661	6,579,319	7,247,662	668,343	10.16%
Unconditional grant/subvention inconditionnelle	898,542	898,542	808,653	808,653	808,653	808,653	808,653	727,787	(80,866)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	290,355	327,150	374,800	389,980	397,245	412,656	404,600	403,000	(1,600)	-0.40%
Sale of services/vente de services	1,027,496	677,573	1,040,256	707,355	980,560	694,993	909,430	877,635	(31,795)	-3.50%
Other revenue own source/autres revenus propres sources	153,055	276,152	168,610	242,968	178,235	221,188	179,720	207,455	27,735	15.43%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	63,703	50,380	177,705	71,482	54,236	115,794	45,715	82,260	36,545	79.94%
Other transfers/autres transferts		338,648		318,230	139,600	569,741		578,534	578,534	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	113,640	169,586	346,850	346,851	150,710	150,711	120,385	553,818	433,433	360.04%
TOTAL	8,616,220	8,807,460	9,001,937	8,970,582	8,957,900	9,222,397	9,047,822	10,678,151	1,630,329	18.02%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	1,039,760	1,024,101	1,058,617	1,101,653	1,068,285	1,381,881	1,107,724	1,210,248	102,524	9.26%
Protective services/services de protection										
Police	999,338	1,067,686	1,217,345	1,039,941	1,228,364	1,163,071	1,151,467	1,173,215	21,748	1.89%
Fire-operating/service d'incendie	1,312,032	1,322,740	1,390,920	1,384,054	1,432,905	1,465,039	1,534,606	1,634,650	100,044	6.52%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	9,705	4,784	6,620	5,767	6,820	2,515	6,920	15,620	8,700	125.72%
Other/autre	172,790	164,467	169,100	164,185	169,420	165,845	173,310	177,165	3,855	2.22%
Transportation/transport	1,524,048	1,433,555	1,607,080	1,445,223	1,680,007	1,500,698	1,763,827	1,833,034	69,207	3.92%
Environment health/hygiène	349,910	305,377	342,230	292,293	318,530	289,237	285,970	318,465	32,495	11.36%
Public health/santé publique										
Environmental development/urbanisme	189,085	145,441	139,660	122,629	154,730	156,660	246,390	225,150	(21,240)	-8.62%
Recreation & culture/loisirs & culture	1,013,182	1,068,718	1,129,110	1,092,151	1,051,375	1,084,587	1,030,447	1,091,166	60,719	5.89%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,181,960	1,157,096	989,450	908,459	780,710	768,013	650,780	554,639	(96,141)	-14.77%
Transfers/transferts	824,410	962,784	951,805	1,293,842	1,066,754	691,033	1,096,381	2,444,799	1,348,418	122.99%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	8,616,220	8,656,749	9,001,937	8,850,197	8,957,900	8,668,579	9,047,822	10,678,151	1,630,329	18.02%
SURPLUS/DÉFICIT		150,711		120,385		553,818				
Debt cost ratio	13.72%		10.99%		8.72%		7.19%	5.19%	-2.00%	-27.79%
Net budget/budget net	6,967,971		6,893,716		7,057,314		7,397,972	7,975,449	587,477	7.95%
Unconditional grant/subv. inconditionnelle	898,542		808,653		808,653		808,653	727,787	(80,866)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	6,069,429		6,085,063		6,248,661		6,579,319	7,247,662	668,343	10.16%
Municipal tax base/assiette fiscale	526,196,969		502,862,233		504,938,467		524,569,243	585,545,080	60,975,837	11.62%
Tax rate/taux de taxe	1.1535		1.2101		1.2375		1.2542	1.2378	(0.0165)	-1.31%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: OROMOCTO POPULATION: 8,843	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	1036820	1116884	1072890	1144990	1184555	1171854	1,155,845	1,054,465	(101,380)	-8.77%
Sale of Sewerage services/Tarif du service d'égout	1015645	1093028	1052750	1115079	1168500	1150834	1,142,625	1,041,245	(101,380)	-8.87%
Other sales of service/ Autre ventes de services	25000	33203	25500	21704	25000	14139	24,953	28,795	3,842	15.40%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	17000	29450	17000	27141	28000	34611	15,200	20,120	4,920	32.37%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	3275	3275	401665	401663	9075	9073	2,857	44,855	41,998	1470.00%
TOTAL	2097740	2275840	2569805	2710577	2415130	2380511	2,341,480	2,189,480	(152,000)	-6.49%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	975427	988024	1060290	1095119	1179465	1099338	1,243,118	1,300,417	57,299	4.61%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	260218	251805	345425	315669	330680	368130	359,423	374,987	15,564	4.33%
Water System Debt Charges/Service de la dette pour service d'eau	195530	198157	141120	144221	102663	103129	70,470	35,788	(34,682)	-49.22%
Sewer System Debt Charges/Service de la dette pour service d'égouts	195530	198157	141120	144221	102663	103129	70,470	35,788	(34,682)	-49.22%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	462735	620100	873550	977052	689000	661930	585,000	421,000	(164,000)	-28.03%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	8300	10524	8300	31438	10660		13,000	21,500	8,500	65.38%
TOTAL	2097740	2266767	2569805	2707720	2415131	2335656	2,341,481	2,189,480	(152,001)	-6.49%
SURPLUS/DEFICIT		9073		2857		44855				
Water Rate:	$ 222.40		$ 222.38		$ 224.90		$ 224.90	$ 224.90	$ -	0.00%
Sewer Rate:	$ 222.40		$ 222.38		$ 224.90		$ 224.90	$ 224.90	$ -	0.00%
Combined Rate:	$ 444.80		$ 444.76		$ 449.80		$ 449.80	$ 449.80	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: QUISPAMSIS POPULATION: 13,757	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	5,360,580	5,360,580	5,667,948	5,667,948	6,359,244	6,359,244	6,991,980	7,721,397	729,417	10.43%
Unconditional grant/subvention inconditonnelle	992,529	992,529	893,237	893,232	893,237	893,237	893,237	803,914	(89,323)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	65,562	67,244	65,562	81,953	72,936	74,060	72,936	35,834	(37,102)	-50.87%
Sale of services/vente de services	307,068	349,432	331,077	380,598	356,734	394,462	381,407	404,584	23,177	6.08%
Other revenue own source/autres revenus propres sources	153,579	117,237	156,104	132,014	154,384	175,525	154,257	170,859	16,602	10.76%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	45,000	51,667	50,000	52,342	50,000	53,998	50,000	50,000	0	0.00%
Other transfers/autres transferts		2,396			10,000		8,947	8,947	0	0.00%
Surplus 2nd previous year/surplus d'avant-dernière année	232	232	1,017	1,017			1,303	2,283	980	75.21%
TOTAL	6,924,550	6,941,317	7,164,945	7,209,104	7,896,535	7,950,526	8,554,067	9,197,818	643,751	7.53%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	546,179	589,658	563,467	546,787	617,749	621,821	710,919	784,636	73,717	10.37%
Protective services/services de protection										
Police	1,264,863	1,264,863	1,303,572	1,303,572	1,367,100	1,367,100	1,444,776	1,533,252	88,476	6.12%
Fire-operating/service d'incendie	833,824	833,823	896,021	896,005	967,835	967,835	1,018,313	1,072,883	54,570	5.36%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	117,819	118,760	115,424	121,958	120,908	120,390	113,760	128,754	14,994	13.18%
Other/autre	72,456	72,880	72,592	68,478	73,994	54,048	91,163	112,413	21,250	23.31%
Transportation/transport	1,412,772	1,411,560	1,416,837	1,481,998	1,596,920	1,624,644	1,878,971	2,118,023	239,052	12.72%
Environment health/hygiène	43,750	63,061	70,000	80,428	75,000	79,860	102,000	107,100	5,100	5.00%
Public health/santé publique										
Environmental development/urbanisme	69,260	93,217	108,489	108,634	95,970	114,337	120,002	128,799	8,797	7.33%
Recreation & culture/loisirs & culture	1,222,773	1,231,652	1,300,529	1,282,303	1,391,679	1,367,785	1,442,970	1,520,185	77,215	5.35%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,068,369	1,357,441	1,318,014	1,317,638	1,420,609	1,411,653	1,581,193	1,567,009	(14,184)	-0.90%
Transfers/transferts	272,485				73,173	123,173	50,000	124,764	74,764	149.53%
Deficit 2nd previous year/déficit avant-dernière année					95,598	95,597				
TOTAL	6,924,550	7,036,915	7,164,945	7,207,801	7,896,535	7,948,243	8,554,067	9,197,818	643,751	7.53%
SURPLUS/DEFICIT		(95,598)		1,303		2,283				
Debt cost ratio	15.43%		18.40%		17.99%		18.48%	17.04%	-1.45%	-7.83%
Net budget/budget net	6,353,109		6,561,185		7,252,481		7,885,217	8,525,311	640,094	8.12%
Unconditional grant/subv. inconditionnelle	992,529		893,237		893,237		893,237	803,914	(89,323)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	5,360,580		5,667,948		6,359,244		6,991,980	7,721,397	729,417	10.43%
Municipal tax base/assiette fiscale	478,361,150		501,930,000		539,483,950		584,119,000	645,060,400	60,941,400	10.43%
Tax rate/taux de taxe	1.1206		1.1292		1.1788		1.1970	1.1970	(0.0000)	0.00%

UTILITY BUDGET INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: QUISPAMSIS POPULATION: 13,757	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	11,250		13,250		19,200		35,040	33,200	(1,840)	-5.54%
Sale of Sewerage services/Tarif du service d'égout	840,000	821,728	854,703	834,944	909,745	928,810	1,093,860	1,134,030	40,170	3.54%
Other sales of service/ Autre ventes de services	3,000	7,487	4,000	9,833	4,000	13,600	9,000	9,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	31,200	45,045	32,254	26,747	27,200	33,689	27,200	27,960	760	2.72%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			1,946	1,946	140,838	140,841		82,800	82,800	100.00%
TOTAL	885,450	874,260	906,153	873,470	1,100,983	1,116,940	1,165,100	1,286,990	121,890	9.47%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	26,457	11,678	29,625	15,955	62,199	74,340	82,117	111,194	29,077	26.15%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	479,492	477,339	526,652	513,057	571,599	538,421	533,211	616,365	83,154	13.49%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	311,310	304,802	329,902	345,860	424,785	421,379	513,423	389,749	(123,674)	-31.73%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	45,791							127,335		
Deficit from a previous year/Déficit d'une année précédente							1,402		(1,402)	-100.00%
Other Fiscal services/Autres services financiers	22,400		19,974		42,400		34,947	42,347	7,400	17.47%
TOTAL	885,450	793,819	906,153	874,872	1,100,983	1,034,140	1,165,100	1,286,990	121,890	9.47%
SURPLUS/DEFICIT		80,441		(1,402)		82,800				
Water Rate:	$ 125.00		$ 125.00		$ 192.00		$ 330.00	$ 330.00	$ -	0.00%
Sewer Rate:	$ 250.00		$ 250.00		$ 265.00		$ 309.00	$ 309.00	$ -	0.00%
Combined Rate:	$ 375.00		$ 375.00		$ 457.00		$ 639.00	$ 639.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: RICHIBUCTO POPULATION: 1,341	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	751,236	751,236	805,976	805,976	813,835	953,572	824,260	876,651	52,391	6.36%
Unconditional grant/subvention inconditonnelle	155,271	155,271	139,737	139,737	139,737		139,737	125,764	(13,973)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	61,155	61,987	65,581	65,582	60,201	62,056	82,754	67,803	(14,951)	-18.07%
Sale of services/vente de services	231,495	247,266	237,070	253,384	248,575	265,513	258,020	268,000	9,980	3.87%
Other revenue own source/autres revenus propres sources	17,760	29,685	16,360	22,182	17,300	22,271	25,124	28,100	2,976	11.85%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	10,000	47,855	10,000	4,230	10,000	10,000	1,298		(1,298)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	5,198	5,198	2,589	2,589	10,886	10,886	6,958	4,996	(1,962)	-28.20%
TOTAL	1,232,115	1,298,498	1,277,313	1,293,690	1,300,534	1,324,298	1,338,151	1,371,314	33,163	2.48%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	186,060	194,330	193,859	189,327	200,210	198,577	224,859	230,802	5,943	2.64%
Protective services/services de protection										
Police	226,090	232,554	277,805	215,859	260,980	191,242	259,680	260,880	1,200	0.46%
Fire-operating/service d'incendie	58,705	49,070	58,880	79,914	60,175	70,680	61,086	64,013	2,927	4.79%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	1,000	184	959	118	3,750	3,315	3,800	706	(3,094)	-81.42%
Other/autre	1,900	1,863	1,900	1,863	1,875	1,878	1,925	1,925	0	0.00%
Transportation/transport	156,300	144,978	157,850	159,211	170,300	169,257	169,500	170,230	730	0.43%
Environment health/hygiène	79,000	79,022	87,200	70,984	80,300	70,533	83,000	93,000	10,000	12.05%
Public health/santé publique										
Environmental development/urbanisme	156,300	155,768	189,098	174,165	192,933	177,684	193,130	184,799	(8,331)	-4.31%
Recreation & culture/loisirs & culture	210,200	207,494	222,220	223,242	230,615	221,611	228,270	258,146	29,876	13.09%
Fiscal services/services financiers										
Debt cost/coût de la dette	119,300	110,472	87,542	72,049	97,005	74,693	112,901	106,813	(6,088)	-5.39%
Transfers/transferts	37,260	111,877		100,000	2,391	139,832				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	1,232,115	1,287,612	1,277,313	1,286,732	1,300,534	1,319,302	1,338,151	1,371,314	33,163	2.48%
SURPLUS/DÉFICIT		10,886		6,958		4,996				
Debt cost ratio	9.68%		6.85%		7.46%		8.44%	7.79%	-0.65%	-7.68%
Net budget/budget net	906,507		945,713		953,572		963,997	1,002,415	38,418	3.99%
Unconditional grant/subv. inconditionnelle	155,271		139,737		139,737		139,737	125,764	(13,973)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	751,236		805,976		813,835		824,260	876,651	52,391	6.36%
Municipal tax base/assiette fiscale	60,113,320		64,493,590		65,122,500		65,956,650	70,148,968	4,192,318	6.36%
Tax rate/taux de taxe	1.2497		1.2497		1.2497		1.2497	1.2497	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: RICHIBUCTO POPULATION: 1,341	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	192,575	204,227	200,550	207,104	201,000	213,073	206,000	206,000	0	0.00%
Sale of Sewerage services/Tarif du service d'égout	101,820	103,887	103,000	103,613	133,000	135,323	166,060	166,060	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	15,000	12,247	5,300	12,599	10,000	17,428	10,000	10,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	920	921			4,272	4,272	4,523	17,354	12,831	283.68%
TOTAL	310,315	321,282	308,850	323,316	348,272	370,096	386,583	399,414	12,831	3.32%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	61,600	48,553	55,500	67,542	58,750	68,213	60,825	67,650	6,825	11.22%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	92,575	87,689	90,674	78,819	103,325	82,200	104,036	111,036	7,000	6.73%
Water System Debt Charges/Service de la dette pour service d'eau	156,140	89,781	156,906	158,725	156,197	158,182	156,868	157,328	460	0.29%
Sewer System Debt Charges/Service de la dette pour service d'égouts		67,905						30,000		
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		10,000		8,028	30,000	53,217	64,854	33,400	(31,454)	-48.50%
Deficit from a previous year/Déficit d'une année précédente			5,770	5,770						
Other Fiscal services/Autres services financiers				1,492						
TOTAL	310,315	303,928	308,850	320,376	348,272	361,812	386,583	399,414	12,831	3.32%
SURPLUS/DEFICIT		17,354		2,940		8,284				
Water Rate:	$ 280.00		$ 280.00		$ 280.00		$ 280.00	$ 280.00	$ -	0.00%
Sewer Rate:	$ 120.00		$ 120.00		$ 155.00		$ 190.00	$ 190.00	$ -	0.00%
Combined Rate:	$ 400.00		$ 400.00		$ 435.00		$ 470.00	$ 470.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: RIVERVIEW POPULATION: 17,010	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	8,883,620	8,883,620	9,343,616	9,343,616	9,772,867	9,772,867	10,225,074	10,932,071	706,997	6.91%
Unconditional grant/subvention inconditonnelle	1,601,976	1,601,976	1,441,716	1,441,716	1,441,716	1,441,716	1,441,716	1,297,545	(144,171)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	239,700	557,361	242,700	600,621	261,429	634,810	304,378	351,564	47,186	15.50%
Sale of services/vente de services	523,089	551,189	540,186	571,673	536,615	580,613	557,860	563,280	5,420	0.97%
Other revenue own source/autres revenus propres sources	470,800	566,480	467,820	534,649	459,780	517,113	427,400	513,300	85,900	20.10%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	289,100		362,700		382,482		424,925	442,287	17,362	4.09%
Other transfers/autres transferts						25,000				
Surplus 2nd previous year/surplus d'avant-dernière année			5,225	5,225	39,251	39,251	6,011	267,609	261,598	4351.99%
TOTAL	12,008,285	12,160,626	12,403,963	12,497,500	12,894,140	13,011,370	13,387,364	14,367,656	980,292	7.32%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	980,757	946,704	1,041,837	1,037,385	1,102,401	1,034,684	1,121,702	1,171,678	49,976	4.46%
Protective services/services de protection										
Police	1,851,834	1,823,428	2,028,743	2,068,983	2,231,578	2,115,445	2,304,468	2,190,076	(114,392)	-4.96%
Fire-operating/service d'incendie	1,210,963	1,171,935	1,176,018	1,169,140	1,198,886	1,186,334	1,258,105	925,064	(333,041)	-26.47%
Water costs/coût de l'eau	500,000	500,000	500,000	500,000	500,000	500,000	300,000	300,000	0	0.00%
Emergency measures/mesures d'urgence	280,168	265,741	357,306	362,062	368,367	378,672	388,702	845,928	457,226	117.63%
Other/autre	201,511	222,098	212,606	194,125	235,102	225,637	231,569	274,200	42,631	18.41%
Transportation/transport	1,866,946	1,807,783	1,921,068	1,999,128	1,994,796	1,852,882	2,067,087	2,077,702	10,615	0.51%
Environment health/hygiène	471,589	461,015	555,392	562,450	596,066	576,873	600,695	639,500	38,805	6.46%
Public health/santé publique										
Environmental development/urbanisme	346,445	252,773	302,678	265,005	311,729	291,711	324,366	333,460	9,094	2.80%
Recreation & culture/loisirs & culture	1,834,636	1,788,643	1,851,315	1,806,866	1,893,215	1,861,825	1,939,670	2,059,824	120,154	6.19%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,814,713	1,800,083	1,932,000	1,874,219	1,812,000	1,786,268	1,870,000	1,914,137	44,137	2.36%
Transfers/transferts	500,000	932,449	525,000	652,126	650,000	933,430	981,000	1,636,087	655,087	66.78%
Deficit 2nd previous year/déficit avant-dernière année	148,723	148,723								
TOTAL	12,008,285	12,121,375	12,403,963	12,491,489	12,894,140	12,743,761	13,387,364	14,367,656	980,292	7.32%
SURPLUS/DEFICIT		39,251		6,011		267,609				
Debt cost ratio	15.11%		15.58%		14.05%		13.97%	13.32%	-0.65%	-4.62%
Net budget/budget net	10,485,596		10,785,332		11,214,583		11,666,790	12,229,616	562,826	4.82%
Unconditional grant/subv. inconditionnelle	1,601,976		1,441,716		1,441,716		1,441,716	1,297,545	(144,171)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	8,883,620		9,343,616		9,772,867		10,225,074	10,932,071	706,997	6.91%
Municipal tax base/assiette fiscale	593,127,750		616,812,400		636,878,850		666,337,050	712,409,900	46,072,850	6.91%
Tax rate/taux de taxe	1.4978		1.5148		1.5345		1.5345	1.5345	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: RIVERVIEW POPULATION: 17,010	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	1,549,649	1,562,700	1,553,000	1,587,465	1,882,000	1,848,433	2,075,000	2,175,550	100,550	4.85%
Sale of Sewerage services/Tarif du service d'égout	1,260,520	1,263,777	1,274,000	1,296,467	1,336,000	1,313,093	1,345,000	1,420,500	75,500	5.61%
Other sales of service/ Autre ventes de services	90,320	29,082	84,600	37,080	89,900	15,065	96,400	103,950	7,550	7.83%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	500,000	500,000	500,000	500,000	500,000	500,000	300,000	300,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		55,213		55,135		58,189				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts						22,164				
Surplus from a previous year/ Excédent d'une année précédente	2,430	2,430	37,619	37,619	39,384	39,384			0	0.00%
TOTAL	3,402,919	3,413,202	3,449,219	3,513,766	3,847,284	3,796,328	3,816,400	4,000,000	183,600	4.81%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	1,856,389	1,877,944	1,883,977	2,107,075	2,290,097	2,076,409	2,104,353	2,286,770	182,417	8.67%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	1,116,023	1,059,991	1,125,792	1,163,105	1,140,732	1,147,000	1,164,982	1,201,494	36,512	3.13%
Water System Debt Charges/Service de la dette pour service d'eau	190,299	137,579	80,250	74,391	51,479	49,389	50,249	50,776	527	1.05%
Sewer System Debt Charges/Service de la dette pour service d'égouts	40,208	62,063	42,350	40,051	26,506	24,459	26,569	147,535	120,966	455.29%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	200,000	236,241	316,850	266,446	338,470	501,422	332,945	311,074	(21,871)	-6.57%
Deficit from a previous year/Déficit d'une année précédente							137,302	2,351	(134,951)	-98.29%
Other Fiscal services/Autres services financiers										
TOTAL	3,402,919	3,373,818	3,449,219	3,651,068	3,847,284	3,798,679	3,816,400	4,000,000	183,600	4.81%
SURPLUS/DEFICIT		39,384		(137,302)		(2,351)				
Water Rate:	$ 240.00		$ 240.00		$ 280.00		$ 300.00	$ 310.00	$ 10.00	3.33%
Sewer Rate:	$ 200.00		$ 240.00		$ 204.00		$ 204.00	$ 210.00	$ 6.00	2.94%
Combined Rate:	$ 440.00		$ 480.00		$ 484.00		$ 504.00	$ 520.00	$ 16.00	3.17%

BUDGET AND AUDIT INFORMATION - 2000/2004 INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: ROTHESAY POPULATION: 11,505	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	5,478,683	5,478,683	5,737,023	5,737,023	6,351,462	6,351,462	6,840,350	7,532,078	691,728	10.11%
Unconditional grant/subvention inconditonnelle	495,700	495,700	446,111	446,111	446,111	446,109	446,111	401,500	(44,611)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	143,894	126,730	222,990	393,223	225,590	231,600	68,466	69,982	1,516	2.21%
Sale of services/vente de services	129,700	347,328	164,900	459,267	187,800	417,465	182,250	160,548	(21,702)	-11.91%
Other revenue own source/autres revenus propres sources	46,848	127,400	50,050	111,089	64,656	217,346	65,824	64,203	(1,621)	-2.46%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	145,600	63,842	125,000	83,302	80,400	40,421	80,800	88,844	8,044	9.96%
Other transfers/autres transferts	200,000	200,000	220,000	220,000	250,000	250,000	355,000	275,000	(80,000)	-22.54%
Surplus 2nd previous year/surplus d'avant-dernière année	1,575	1,552	2,826	2,826	2,754	2,754	6,199	2,845	(3,354)	-54.11%
TOTAL	6,642,000	6,841,235	6,968,900	7,452,841	7,608,773	7,957,157	8,045,000	8,595,000	550,000	6.84%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	720,823	770,636	784,386	771,846	828,572	821,504	909,052	985,955	76,903	8.46%
Protective services/services de protection										
Police	1,067,757	1,067,644	1,094,250	1,094,248	1,147,608	1,147,616	1,185,803	1,246,160	60,357	5.09%
Fire-operating/service d'incendie	885,188	860,189	947,000	1,020,797	1,001,178	996,648	1,024,118	1,073,341	49,223	4.81%
Water costs/coût de l'eau	75,000	75,000	83,250	83,250	91,500	91,500	96,000	109,500	13,500	14.06%
Emergency measures/mesures d'urgence	89,618	89,618	94,296	94,296	100,203	100,203	97,600	105,246	7,646	7.83%
Other/autre	37,713	35,597	37,300	39,384	39,300	20,849	25,300	25,300	0	0.00%
Transportation/transport	1,428,027	1,385,444	1,557,387	1,550,151	1,689,083	1,599,862	1,736,756	1,922,775	186,019	10.71%
Environment health/hygiène	330,067	314,929	334,500	329,978	370,725	365,996	418,823	489,739	70,916	16.93%
Public health/santé publique										
Environmental development/urbanisme	354,251	289,681	361,656	307,402	351,040	279,531	397,265	446,807	49,542	12.47%
Recreation & culture/loisirs & culture	636,989	723,459	560,270	705,960	582,090	699,656	618,087	598,312	(19,775)	-3.20%
Fiscal services/services financiers										
Debt cost/coût de la dette	577,677	620,600	663,105	632,150	825,974	790,219	904,669	877,365	(27,304)	-3.02%
Transfers/transferts	438,890	605,684	451,500	817,180	581,500	1,040,728	631,527	714,500	82,973	13.14%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	6,642,000	6,838,481	6,968,900	7,446,642	7,608,773	7,954,312	8,045,000	8,595,000	550,000	6.84%
SURPLUS/DEFICIT		2,754		6,199		2,845				
Debt cost ratio	8.70%		9.52%		10.86%		11.25%	10.21%	-1.04%	-9.22%
Net budget/budget net	5,974,383		6,183,134		6,797,573		7,286,461	7,933,578	647,117	8.88%
Unconditional grant/subv. inconditionnelle	495,700		446,111		446,111		446,111	401,500	(44,611)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0									
Warrant/mandat	5,478,683		5,737,023		6,351,462		6,840,350	7,532,078	691,728	10.11%
Municipal tax base/assiette fiscale	493,575,032		516,848,943		545,189,830		574,819,357	632,947,751	58,128,394	10.11%
Tax rate/taux de taxe	1.1100		1.1100		1.1650		1.1900	1.1900	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION
2000/2004 INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: ROTHESAY POPULATION: 11,505	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	509,761	541,372	530,295	530,674	525,916	581,795	533,758	542,537	8,779	1.64%
Sale of Sewerage services/Tarif du service d'égout	823,800	831,981	841,500	847,505	850,050	853,712	858,436	984,217	125,781	14.65%
Other sales of service/ Autre ventes de services	32,800	130,155	90,775	78,617	73,000	165,736	237,327	104,854	(132,473)	-55.82%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	75,000	75,000	83,250	83,250	91,500	91,500	96,000	109,500	13,500	14.06%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	38,000	49,246	38,010	51,904	107,543	48,995	109,872		(109,872)	-100.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts			109,000	109,000				38,000		
Surplus from a previous year/ Excédent d'une année précédente			2,021	2,021	2,892	2,892	1,379	1,559	180	13.05%
TOTAL	1,479,361	1,627,754	1,694,851	1,702,971	1,650,901	1,744,630	1,836,772	1,780,667	(56,105)	-3.05%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	244,358	254,290	280,910	238,080	279,994	244,970	282,681	306,476	23,795	8.42%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	307,239	261,807	327,104	288,383	346,370	297,389	368,002	384,142	16,140	4.39%
Water System Debt Charges/Service de la dette pour service d'eau	222,657	217,838	335,857	325,606	374,719	370,463	386,731	414,712	27,981	7.24%
Sewer System Debt Charges/Service de la dette pour service d'égouts	326,357	318,042	459,737	437,766	386,454	376,278	323,186	321,002	(2,184)	-0.68%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	377,836	567,470	291,243	411,757	263,364	453,970	476,172	354,335	(121,837)	-25.59%
Deficit from a previous year/Déficit d'une année précédente	914	914								
Other Fiscal services/Autres services financiers		4,500								
TOTAL	1,479,361	1,624,861	1,694,851	1,701,592	1,650,901	1,743,070	1,836,772	1,780,667	(56,105)	-3.05%
SURPLUS/DEFICIT		2,893		1,379		1,560				
Water Rate:	$ 327.00		$ 327.00		$ 305.00		$ 305.57	$ 306.24	$ 0.67	0.22%
Sewer Rate:	$ 225.00		$ 225.00		$ 225.00		$ 225.00	$ 225.00	$ -	0.00%
Combined Rate:	$ 552.00		$ 552.00		$ 530.00		$ 530.57	$ 531.24	$ 0.67	0.13%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: SACKVILLE POPULATION: 5,361	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	4,422,411	4,422,411	4,632,535	4,632,535	4,794,475	4,794,475	5,167,445	5,490,805	323,360	6.26%
Unconditional grant/subvention inconditonnelle	645,487	645,487	580,914	580,914	580,914	580,914	580,914	522,822	(58,092)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	96,926	118,310	94,426	130,752	94,926	119,085	105,461	106,634	1,173	1.11%
Sale of services/vente de services	37,800	126,638	46,700	29,122	44,000	49,492	48,680	47,707	(973)	-2.00%
Other revenue own source/autres revenus propres sources	69,300	48,869	82,800	51,198	74,572	55,634	70,672	70,672	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	4,250	1,500	3,750		5,700		6,550	8,900	2,350	35.88%
Other transfers/autres transferts		37,854		79,992	1,095	37,121	200	120	(80)	-40.00%
Surplus 2nd previous year/surplus d'avant-dernière année	17,543	17,543	10,506	10,506	13,467	13,467	11,981	10,094	(1,887)	-15.75%
TOTAL	5,293,717	5,418,612	5,451,631	5,515,019	5,609,149	5,650,188	5,991,903	6,257,754	265,851	4.44%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	523,646	615,425	535,684	628,361	567,262	717,720	565,928	608,390	42,462	7.50%
Protective services/services de protection										
Police	816,507	865,636	833,981	990,783	924,778	975,567	1,207,824	1,232,577	24,753	2.05%
Fire-operating/service d'incendie	148,916	151,177	154,988	164,108	150,713	176,514	149,414	173,908	24,494	16.39%
Water costs/coût de l'eau	226,000	226,000	226,000	226,000	226,000	226,000	226,000	226,000	0	0.00%
Emergency measures/mesures d'urgence	8,000	20,000	6,000	20,000	6,000	20,000	6,000	6,000	0	0.00%
Other/autre	130,897		130,797		130,797		144,817	16,900	(127,917)	-88.33%
Transportation/transport	1,155,933	1,223,391	1,159,071	1,238,869	1,207,623	1,281,409	1,236,989	1,275,805	38,816	3.14%
Environment health/hygiène	287,252	286,122	291,912	293,090	299,044	299,535	301,376	305,763	4,387	1.46%
Public health/santé publique										
Environmental development/urbanisme	406,140	144,327	319,117	119,421	313,376	146,463	353,710	486,004	132,294	37.40%
Recreation & culture/loisirs & culture	489,514	711,555	475,438	595,556	464,009	649,601	483,239	470,133	(13,106)	-2.71%
Fiscal services/services financiers										
Debt cost/coût de la dette	725,912	714,095	627,643	610,591	539,547	525,907	536,606	611,274	74,668	13.91%
Transfers/transferts	375,000	447,417	691,000	616,260	780,000	621,377	780,000	845,000	65,000	8.33%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	5,293,717	5,405,145	5,451,631	5,503,039	5,609,149	5,640,093	5,991,903	6,257,754	265,851	4.44%
SURPLUS/DÉFICIT		13,467		11,980		10,095				
Debt cost ratio	13.71%		11.51%		9.62%		8.96%	9.77%	0.81%	9.08%
Net budget/budget net	5,067,898		5,213,449		5,375,389		5,748,359	6,013,627	265,268	4.61%
Unconditional grant/subv. inconditionnelle	645,487		580,914		580,914		580,914	522,822	(58,092)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	4,422,411		4,632,535		4,794,475		5,167,445	5,490,805	323,360	6.26%
Municipal tax base/assiette fiscale	321,620,500		330,896,572		335,271,100		342,204,700	357,707,850	15,503,150	4.53%
Tax rate/taux de taxe	1.3750		1.4000		1.4300		1.5100	1.5350	0.0250	1.65%

UTILITY BUDGET AND AUDIT INFORMATION 2000-2004 INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SACKVILLE POPULATION: 5,361	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	567,371	543,223	579,671	574,813	558,070	563,276	571,018	579,479	8,461	1.48%
Sale of Sewerage services/Tarif du service d'égout	595,286	539,180	570,171	558,633	558,070	551,492	571,018	579,479	8,461	1.48%
Other sales of service/ Autre ventes de services	14,000	20,924	16,000	11,513	18,500	22,128	19,000	19,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	226,000	226,000	226,000	226,000	226,000	226,000	226,000	226,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	28,000	26,213	26,000	18,506	26,000	22,866	26,000	23,000	(3,000)	-11.54%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	15,672	15,672	25,677	25,677	13,303	13,303	15,197	9,575	(5,622)	-36.99%
TOTAL	1,446,329	1,371,212	1,443,519	1,415,142	1,399,943	1,399,065	1,428,233	1,436,533	8,300	0.58%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	401,261	260,650	415,605	319,388	425,515	307,104	467,912	482,114	14,202	3.04%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	357,676	234,315	365,626	250,788	378,950	277,195	404,407	419,577	15,170	3.75%
Water System Debt Charges/Service de la dette pour service d'eau	324,946	313,628	312,394	294,888	219,739	212,008	237,457	261,921	24,464	10.30%
Sewer System Debt Charges/Service de la dette pour service d'égouts	324,946	313,628	312,394	294,887	219,739	212,008	237,457	261,921	24,464	10.30%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	37,500	20,000	37,500		156,000	165,000	81,000		(81,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		215,688		239,994		216,175		11,000	11,000	100.00%
TOTAL	1,446,329	1,357,909	1,443,519	1,399,945	1,399,943	1,389,490	1,428,233	1,436,533	8,300	0.58%
SURPLUS/DEFICIT		13,303		15,197		9,575				
Water Rate	$ 164.30		$ 176.00		$ 176.00		$ 176.00	$ 181.00	$ 5.00	2.84%
Sewer Rate	$ 172.36		$ 176.00		$ 176.00		$ 176.00	$ 181.00	$ 5.00	2.84%
Combined Rate	$ 336.66		$ 352.00		$ 352.00		$ 352.00	$ 362.00	$ 10.00	2.84%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: SAINT-QUENTIN POPULATION: 2,280	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	854,288	854,288	945,717	945,717	1,022,091	1,022,091	1,084,913	1,119,939	35,026	3.23%
Unconditional grant/subvention inconditonnelle	219,148	219,148	197,224	197,224	197,224	197,224	197,224	177,502	(19,722)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	60,141	145,382	73,614	174,971	78,369	165,696	77,739	85,481	7,742	9.96%
Sale of services/vente de services	21,100	60,182	22,050	76,644	21,565	78,369	24,450	22,250	(2,200)	-9.00%
Other revenue own source/autres revenus propres sources	102,031		132,626		132,641		148,524	156,190	7,666	5.16%
Other unconditional transfers/autres transf. inconditionnels								1,923	1,923	100.00%
Cond. transfers other sources/transf. cond. autres sources	47,000	69,498	57,040	65,582	41,260	56,803	40,100	25,100	(15,000)	-37.41%
Other transfers/autres transferts	189,000		16,080				30,864	859	(30,005)	-97.22%
Surplus 2nd previous year/surplus d'avant-dernière année	3,242	3,242	2,851	2,854			7,123		(7,123)	-100.00%
TOTAL	1,495,950	1,351,740	1,447,202	1,462,992	1,493,150	1,520,183	1,610,937	1,589,244	(21,693)	-1.35%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	307,862	302,559	311,792	339,675	308,960	314,624	355,915	379,010	23,095	6.49%
Protective services/services de protection										
Police	236,110	256,887	294,100	218,467	265,070	270,613	275,250	273,350	(1,900)	-0.69%
Fire-operating/service d'incendie	72,470	74,854	77,461	62,690	93,166	95,055	94,020	97,070	3,050	3.24%
Water costs/coût de l'eau	12,000		12,000	12,000	12,480	12,480	12,480	12,600	120	0.96%
Emergency measures/mesures d'urgence		500	500	3,435	2,000	3,136	2,000	1,600	(400)	-20.00%
Other/autre	2,650	2,523	2,550	2,460	2,550	2,558	2,600	3,080	480	18.46%
Transportation/transport	246,415	248,531	252,212	244,939	252,380	280,868	275,110	272,400	(2,710)	-0.99%
Environment health/hygiène	97,200	96,745	99,760	95,391	102,545	101,400	105,120	113,170	8,050	7.66%
Public health/santé publique										
Environmental development/urbanisme	32,195	57,823	46,921	50,357	49,885	56,673	73,850	57,640	(16,210)	-21.95%
Recreation & culture/loisirs & culture	177,883	192,516	177,494	172,445	208,292	203,346	224,698	219,463	(5,235)	-2.33%
Fiscal services/services financiers										
Debt cost/coût de la dette	89,845	85,391	100,312	100,946	106,719	103,020	117,119	92,681	(24,438)	-20.87%
Transfers/transferts	221,320	40,457	72,100	153,064	82,057	104,869	72,775	31,675	(41,100)	-56.48%
Deficit 2nd previous year/déficit avant-dernière année					7,046	7,046		35,505	35,505	100.00%
TOTAL	1,495,950	1,358,786	1,447,202	1,455,869	1,493,150	1,555,688	1,610,937	1,589,244	(21,693)	-1.35%
SURPLUS/DÉFICIT		(7,046)		7,123		(35,505)				
Debt cost ratio	6.01%		6.93%		7.15%		7.27%	5.83%	-1.44%	-19.79%
Net budget/budget net	1,073,436		1,142,941		1,219,315		1,282,137	1,297,441	15,304	1.19%
Unconditional grant/subv. inconditionnelle	219,148		197,224		197,224		197,224	177,502	(19,722)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	854,288		945,717		1,022,091		1,084,913	1,119,939	35,026	3.23%
Municipal tax base/assiette fiscale	78,017,150		80,864,984		83,093,879		84,755,950	86,146,462	1,390,512	1.64%
Tax rate/taux de taxe	1.0950		1.1695		1.2300		1.2800	1.3000	0.0200	1.56%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SAINT-QUENTIN POPULATION: 2,280	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	397,000	403,155	402,000	403,475	430,000	439,515	435,000	465,000	30,000	6.90%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services	3,000		3,000		3,600		3,600	3,100	(500)	-13.89%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	20,900		12,000	12,000	12,480	12,480	12,480	12,600	120	0.96%
Frontage Fees/Frais de façade			10,200		11,775		8,000	7,150	(850)	-10.63%
Other revenue from own sources/ Autre revenus propres sources		27,354		19,781		15,044				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts							25,000	12,000	(13,000)	-52.00%
Surplus from a previous year/ Excédent d'une année précédente			5,386	5,386	10,343	10,343	2,784	244	(2,540)	-91.24%
TOTAL	420,900	430,509	432,586	440,642	468,198	477,382	486,864	500,094	13,230	2.72%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	227,851	222,486	251,887	243,645	258,530	225,778	248,849	275,104	26,255	10.55%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	25,200	29,424	32,600	27,816	30,800	32,734	31,350	34,120	2,770	8.84%
Water System Debt Charges/Service de la dette pour service d'eau	118,470	118,358	118,224	118,227	126,357	123,065	154,365	165,870	11,505	7.45%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves			12,000	30,000	29,000	68,000	25,000		(25,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	33,529	33,526								
Other Fiscal services/Autres services financiers	15,850	16,372	17,875	18,170	23,511	27,561	27,300	25,000	(2,300)	-8.42%
TOTAL	420,900	420,166	432,586	437,858	468,198	477,138	486,864	500,094	13,230	2.72%
SURPLUS/DEFICIT		10,343		2,784		244				
Water Rate:										
Sewer Rate:										
Combined Rate:	$ 280.00		$ 280.00		$ 300.00		$ 300.00	$ 320.00	$ 20.00	$ 0.07

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité SHEDIAC POPULATION 4,892	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	2,891,134	2,891,138	3,085,404	3,085,403	3,299,548	3,299,546	3,566,337	3,866,082	299,745	8.40%
Unconditional grant/subvention inconditionnelle	706,855	706,851	636,142	636,143	636,142	636,144	636,142	572,528	(63,614)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	180,897	192,687	200,202	228,293	200,202	223,818	215,573	203,760	(11,813)	-5.48%
Sale of services/vente de services	127,562	152,478	147,313	162,520	187,568	202,907	221,817	238,262	16,445	7.41%
Other revenue own source/autres revenus propres sources	58,942	101,606	48,400	136,932	218,977	173,340	157,712	73,300	(84,412)	-53.52%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		545,384	60,683	550,362	60,683	587,268	33,700	20,000	(13,700)	-40.65%
Other transfers/autres transferts	1		1		1		2,734	1	(2,733)	-99.96%
Surplus 2nd previous year/surplus d'avant-dernière année							34,984	7,334	(27,021)	-78.65%
TOTAL	3,965,391	4,590,144	4,178,145	4,799,653	4,603,121	5,123,023	4,868,370	4,981,267	112,897	2.32%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	381,909	658,376	381,244	754,661	571,303	746,464	574,938	583,951	9,013	1.57%
Protective services/services de protection										
Police	747,580	753,024	798,000	801,498	818,000	814,794	815,000	865,000	50,000	6.13%
Fire-operating/service d'incendie	270,851	270,813	261,832	261,724	260,424	256,320	267,318	267,735	417	0.16%
Water costs/coût de l'eau	205,000	205,000	205,000	205,001	205,000	205,000	205,000	205,000	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	11,000	11,450	11,500	12,872	12,500	12,239	14,000	17,500	3,500	25.00%
Transportation/transport	676,775	931,301	724,365	945,177	850,296	1,102,981	838,771	806,770	(32,001)	-3.82%
Environment health/hygiène	168,065	169,622	176,691	163,741	186,834	179,403	228,401	161,141	(67,260)	-29.45%
Public health/santé publique										
Environmental development/urbanisme	223,212	287,743	265,098	294,705	296,612	312,793	331,045	355,432	24,387	7.37%
Recreation & culture/loisirs & culture	495,390	582,465	560,583	588,631	600,585	714,159	742,055	767,330	25,275	3.41%
Fiscal services/services financiers										
Debt cost/coût de la dette	721,984	684,931	774,134	717,590	771,714	743,331	851,841	951,407	99,566	11.69%
Transfers/transferts	1		1		1,648		1	1	0	0.00%
Deficit 2nd previous year/déficit avant-dernière année	63,624	63,624	19,697	19,698	28,205	28,205				
TOTAL	3,965,391	4,618,349	4,178,145	4,765,298	4,603,121	5,115,689	4,868,370	4,981,267	112,897	2.32%
SURPLUS/DEFICIT		(28,205)		34,355		7,334				
Debt cost ratio	18.21%		18.53%		16.77%		17.50%	19.10%	1.60%	9.16%
Net budget/budget net	3,597,989		3,721,546		3,935,690		4,202,479	4,438,610	236,131	5.62%
Unconditional grant/subv. inconditionnelle	706,855		636,142		636,142		636,142	572,528	(63,614)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	2,891,134		3,085,404		3,299,548		3,566,337	3,866,082	299,745	8.40%
Municipal tax base/assiette fiscale	201,995,200		209,966,276		223,187,210		241,224,650	261,500,624	20,275,974	8.41%
Tax rate/taux de taxe	1.4313		1.4695		1.4784		1.4784	1.4784	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SHEDIAC POPULATION: 4,892	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	579,500	593,388	654,020	657,808	744,000	770,952	834,900	897,138	62,238	7.45%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	12,500	27,520	21,240	35,836	21,500	51,866	35,500	46,347	10,847	30.55%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	7,483	7,483			38,334	38,334	31,739	40,460	8,721	27.48%
TOTAL	804,483	833,391	880,260	898,644	1,008,834	1,066,152	1,107,139	1,188,945	81,806	7.39%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	543,948	550,135	577,760	571,253	660,349	665,190	776,795	890,014	113,219	14.58%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts										
Water System Debt Charges/Service de la dette pour service d'eau	245,535	244,922	301,240	294,392	348,485	360,502	330,344	298,931	(31,413)	-9.51%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	15,000									
Deficit from a previous year/Déficit d'une année précédente			1,260	1,260						
Other Fiscal services/Autres services financiers										
TOTAL	804,483	795,057	880,260	866,905	1,008,834	1,025,692	1,107,139	1,188,945	81,806	7.39%
SURPLUS/DEFICIT		38,334		31,739		40,460				
Water Rate:	$ 190.00		$ 212.00		$ 212.00		$ 253.00	$ 253.00	$ -	0.00%
Sewer Rate:										
Combined Rate:	$ 190.00		$ 212.00		$ 212.00		$ 253.00	$ 253.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité SHIPPAGAN POPULATION: 2,920	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,805,299	1,805,299	1,898,606	1,898,606	1,983,675	1,983,675	2,062,816	2,155,470	92,654	4.49%
Unconditional grant/subvention inconditonnelle	425,313	425,313	382,765	382,765	383,512	383,512	383,512	345,161	(38,351)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	82,062	85,365	82,062	85,367	90,631	90,763	89,816	96,310	6,494	7.23%
Sale of services/vente de services	149,000	175,308	162,500	183,833	152,100	191,092	182,000	182,000	0	0.00%
Other revenue own source/autres revenus propres sources	57,600	62,700	58,900	137,023	70,907	105,773	67,050	83,950	16,900	25.21%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	100,000	100,000	100,000	100,000	140,000	140,000	140,000	140,000	0	0.00%
Surplus 2nd previous year/surplus d'avant-dernière année	44,026	44,026	7,067	7,067						
TOTAL	2,663,300	2,698,011	2,691,900	2,794,661	2,820,825	2,894,815	2,925,194	3,002,891	77,697	2.66%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	588,750	574,872	567,500	598,420	587,000	639,080	628,100	633,200	5,100	0.81%
Protective services/services de protection										
Police	370,500	371,257	397,700	397,681	407,200	405,579	419,500	432,000	12,500	2.98%
Fire-operating/service d'incendie	87,500	80,750	87,600	95,881	95,200	123,745	117,700	110,730	(6,970)	-5.92%
Water costs/coût de l'eau	125,000	125,000	75,000	75,000	75,000	75,000	75,000	75,000	0	0.00%
Emergency measures/mesures d'urgence	5,000	3,047	5,000	1,925	3,000	1,002	3,000	2,000	(1,000)	-33.33%
Other/autre	5,000	5,863	5,500	4,125	5,000	4,810	5,000	4,000	(1,000)	-20.00%
Transportation/transport	463,300	478,457	482,800	503,511	571,700	589,094	591,700	592,600	900	0.15%
Environment health/hygiène	142,000	137,746	142,500	144,863	153,000	152,04	159,000	161,000	2,000	1.26%
Public health/santé publique										
Environmental development/urbanisme	93,200	84,067	80,700	79,418	76,700	57,906	70,400	72,000	1,600	2.27%
Recreation & culture/loisirs & culture	465,550	549,515	495,600	543,936	476,950	523,797	530,950	548,500	17,550	3.31%
Fiscal services/services financiers										
Debt cost/coût de la dette	287,500	282,784	352,000	348,594	334,398	337,416	320,619	315,300	(5,319)	-1.66%
Transfers/transferts	30,000	40,128		1,441	202	5,257	4,091	1,171	(2,920)	-71.38%
Deficit 2nd previous year/déficit avant-dernière année					35,475	35,475	134	55,390	55,256	41235.82%
TOTAL	2,663,300	2,733,486	2,691,900	2,794,795	2,820,825	2,950,205	2,925,194	3,002,891	77,697	2.66%
SURPLUS/DEFICIT		(35,475)		(134)		(55,390)				
Debt cost ratio	10.79%		13.08%		11.85%		10.96%	10.50%	-0.46%	-4.20%
Net budget/budget net	2,230,612		2,281,371		2,367,187		2,446,328	2,500,631	54,303	2.22%
Unconditional grant/subv. inconditionnelle	425,313		382,765		383,512		383,512	345,161	(38,351)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,805,299		1,898,606		1,983,675		2,062,816	2,155,470	92,654	4.49%
Municipal tax base/assiette fiscale	132,918,500		134,416,323		140,437,158		142,706,050	148,091,788	5,385,738	3.77%
Tax rate/taux de taxe	1.3582		1.4125		1.4125		1.4455	1.4555	0.0100	0.69%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SHIPPAGAN POPULATION: 2,920	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	418,900	598,554	435,900	588,953	451,900	590,972	595,900	586,500	(9,400)	-1.58%
Sale of Sewerage services/Tarif du service d'égout	228,888	234,889	233,891	235,018	234,012	234,190	243,370	276,500	33,130	13.61%
Other sales of service/ Autre ventes de services	3,500	8,142	5,000	6,500	5,000	5,375	5,000	7,000	2,000	40.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	125,000	125,000	75,000	75,000	75,000	75,000	75,000	75,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	6,000	19,827	10,000	16,528	8,000	19,926	12,000	8,000	(4,000)	-33.33%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	22,180	22,180			51,409	51,409	1,698		(1,698)	-100.00%
TOTAL	804,468	1,008,592	759,791	921,999	825,321	976,872	932,968	953,000	20,032	2.15%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	310,990	345,516	323,740	342,445	360,000	384,881	375,500	378,500	3,000	0.80%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	148,530	168,842	161,010	286,799	194,000	215,789	184,600	217,000	32,400	17.55%
Water System Debt Charges/Service de la dette pour service d'eau	203,469	201,292	160,774	158,851	158,693	169,060	211,721	189,600	(22,121)	-10.45%
Sewer System Debt Charges/Service de la dette pour service d'égouts	134,979	134,175	106,515	105,901	105,128	108,907	137,147	125,100	(12,047)	-8.78%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		100,000		18,677		168,133	15,000	15,000	0	0.00%
Deficit from a previous year/Déficit d'une année précédente			1,253	1,253				20,800		
Other Fiscal services/Autres services financiers	6,500	7,358	6,499	6,375	7,500	19,899	9,000	7,000	(2,000)	-22.22%
TOTAL	804,468	957,183	759,791	920,301	825,321	1,066,669	932,968	953,000	20,032	2.15%
SURPLUS/DEFICIT		51,409		1,698		(89,797)				
Water Rate:										
Sewer Rate:										
Combined Rate:	$ 340.00		$ 340.00		$ 340.00		$ 360.00	$ 360.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: ST. ANDREWS POPULATION: 1,869	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,356,673	1,356,675	1,551,699	1,551,639	1,602,676	1,612,888	1,686,446	1,846,869	160,423	9.51%
Unconditional grant/subvention inconditonnelle	157,334	157,332	141,595	141,655	141,595	141,595	141,595	127,435	(14,160)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	84,444	84,145	83,644	85,374	91,931	93,711	103,627	103,627	0	0.00%
Sale of services/vente de services	199,580		222,732		230,025		233,000	223,100	(9,900)	-4.25%
Other revenue own source/autres revenus propres sources	172,500	133,369	172,500	99,562	148,497	77,095	101,748	129,850	28,102	27.62%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	4,500									
Other transfers/autres transferts	186,554	333,270	196,961	366,572	208,514	270,090	201,817	304,543	102,726	50.90%
Surplus 2nd previous year/surplus d'avant-dernière année	39,405	39,405	9,706	9,706	9,409	9,409	545	11,024	10,479	1922.75%
TOTAL	2,200,990	2,104,196	2,378,837	2,254,508	2,432,647	2,204,788	2,468,778	2,746,448	277,670	11.25%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	410,400	345,704	431,486	384,690	425,390	413,520	413,865	424,308	10,443	2.52%
Protective services/services de protection										
Police	229,050	245,363	245,050	184,438	250,550	221,632	253,680	264,975	11,295	4.45%
Fire-operating/service d'incendie	164,862	166,198	165,872	169,252	172,627	175,351	190,730	213,488	22,758	11.93%
Water costs/coût de l'eau	45,000	45,000	50,000	50,000	50,000	60,000	50,000	75,000	25,000	50.00%
Emergency measures/mesures d'urgence					2,250					
Other/autre	2,000		2,000		2,500		3,500	14,300	10,800	308.57%
Transportation/transport	310,458	360,557	339,600	390,895	347,250	359,053	401,774	424,500	22,726	5.66%
Environment health/hygiène	86,300	85,553	86,550	85,778	87,500	95,380	98,000	99,800	1,800	1.84%
Public health/santé publique										
Environmental development/urbanisme	29,785	133,560	37,930	129,874	38,330	122,021	43,252	68,452	25,200	58.26%
Recreation & culture/loisirs & culture	469,135	210,074	483,849	191,923	486,034	203,626	473,477	494,625	21,148	4.47%
Fiscal services/services financiers										
Debt cost/coût de la dette	308,000	271,166	347,500	233,607	295,013	194,085	212,000	224,000	12,000	5.66%
Transfers/transferts	146,000	231,612	189,000	433,506	275,203	349,096	328,500	443,000	114,500	34.86%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	2,200,990	2,094,787	2,378,837	2,253,963	2,432,647	2,193,764	2,468,778	2,746,448	277,670	11.25%
SURPLUS/DEFICIT		9,409		545		11,024				
Debt cost ratio	13.99%		14.61%		12.13%		8.59%	8.16%	(0.0043)	-5.02%
Net budget/budget net	1,514,007		1,693,294		1,744,271		1,826,041	1,974,304	146,263	8.00%
Unconditional grant/subv. inconditionnelle	157,334		141,595		141,595		141,595	127,435	(14,160)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0									
Warrant/mandat	1,356,673		1,551,699		1,602,676		1,686,446	1,846,869	160,423	9.51%
Municipal tax base/assiette fiscale	123,592,329		141,359,150		146,003,145		153,634,463	168,248,937	14,614,474	9.51%
Tax rate/taux de taxe	1.0977		1.0977		1.0977		1.0977	1.0977	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: ST. ANDREWS POPULATION: 1,869	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	454,550	520,519	490,000	576,908	359,800	580,317	374,478	400,000	25,522	6.82%
Sale of Sewerage services/Tarif du service d'égout					211,400		219,272	245,000	25,728	11.73%
Other sales of service/ Autre ventes de services	1,000	1,764	1,750	4,620	3,500	3,468	3,250	4,500	1,250	38.46%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	45,000	45,000	50,000	50,000	50,000	60,000	50,000	75,000	25,000	50.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	12,750	15,010	14,250	12,707	14,250	13,149	13,250	13,650	400	3.02%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente								2,981	2,981	100.00%
TOTAL	513,300	582,293	556,000	644,235	638,950	656,934	660,250	741,131	80,881	12.25%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	222,900	298,143	228,900	254,310	244,666	230,240	251,433	274,200	22,767	9.05%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	72,900	68,268	73,900	67,803	79,700	58,998	67,015	77,931	10,916	16.29%
Water System Debt Charges/Service de la dette pour service d'eau	103,750	98,143	117,500	91,722	119,250	108,862	141,950	172,500	30,550	21.52%
Sewer System Debt Charges/Service de la dette pour service d'égouts	103,750	109,378	110,500	116,077	119,250	132,140	141,950	172,500	30,550	21.52%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves			20,000		75,000		57,600	44,000	(13,600)	-23.61%
Deficit from a previous year/Déficit d'une année précédente	9,445	9,445	4,320	4,320	1,084	1,084	302		(302)	-100.00%
Other Fiscal services/Autres services financiers	555		880	110,305		122,629				
TOTAL	513,300	583,377	556,000	644,537	638,950	653,953	660,250	741,131	80,881	12.25%
SURPLUS/DEFICIT		(1,084)		(302)		2,981				
Water Rate:							$ 335.00	$ 345.00	$ 10.00	2.99%
Sewer Rate:							$ 196.00	$ 231.00	$ 35.00	17.86%
Combined Rate:	$ 424.00		$ 447.00		$ 511.00		$ 532.00	$ 576.00	$ 44.00	8.27%

BUDGET AND AUDIT INFORMATION -2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: ST. GEORGE POPULATION: 1,509	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	797,284	797,284	826,102	826,102	885,802	885,802	939,568	1,059,128	119,560	12.72%
Unconditional grant/subvention inconditonnelle	139,582	139,582	125,619	125,619	125,619	125,619	125,619	113,057	(12,562)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	45,911	44,227	45,700	45,968	50,700	50,758	52,271	62,135	9,864	18.87%
Sale of services/vente de services	7,000	3,490	7,600	4,352	2,400	1,928	2,000	600	(1,400)	-70.00%
Other revenue own source/autres revenus propres sources	157,973	194,338	9,800	53,359	9,800	61,901	15,742	15,700	(42)	-0.27%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		24,145		27,601		22,689				
Other transfers/autres transferts						153	183		(183)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	814	814						164	164	100.00%
TOTAL	1,148,564	1,203,880	1,014,821	1,083,001	1,074,321	1,148,850	1,135,383	1,250,784	115,401	10.16%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	180,117	156,845	192,325	153,540	209,577	185,959	209,641	243,544	33,903	16.17%
Protective services/services de protection										
Police	146,000	146,000	156,000	156,000	160,000	160,000	165,000	170,000	5,000	3.03%
Fire-operating/service d'incendie	85,147	70,669	94,426	76,717	97,390	84,749	96,015	102,520	6,505	6.77%
Water costs/coût de l'eau	32,500	32,500	32,500	38,400	20,000	71,000	20,000	25,000	5,000	25.00%
Emergency measures/mesures d'urgence	3,000		3,000				2,100	2,500	400	19.05%
Other/autre	6,100	6,527	6,520	7,632	7,400	6,804	7,300	8,500	1,200	16.44%
Transportation/transport	230,578	195,420	244,297	222,394	280,935	262,965	344,649	352,984	8,335	2.42%
Environment health/hygiène	60,000	52,727	65,000	56,959	70,000	57,597	80,000	80,000	0	0.00%
Public health/santé publique	28,258	8,680	15,000	1,303	20,000	13,219	30,000	31,440	1,440	4.80%
Environmental development/urbanisme	44,500	60,367	54,000	67,265	52,910	62,411	46,600	70,400	23,800	51.07%
Recreation & culture/loisirs & culture	61,900	33,716	52,675	39,300	62,200	59,036	57,429	73,360	15,931	27.74%
Fiscal services/services financiers										
Debt cost/coût de la dette	269,650	256,375	98,798	82,292	93,786	72,720	75,982	49,955	(26,027)	-34.25%
Transfers/transferts	814	184,177		181,586		112,103		40,581		
Deficit 2nd previous year/déficit avant-dernière année			280	280	123	123	667		(667)	-100.00%
TOTAL	1,148,564	1,204,003	1,014,821	1,083,668	1,074,321	1,148,686	1,135,383	1,250,784	115,401	10.16%
SURPLUS/DEFICIT		(123)		(667)		164				
Debt cost ratio	23.48%		9.74%		8.73%		6.69%	3.99%	(0.0270)	-40.32%
Net budget/budget net	936,866		951,721		1,011,421		1,065,187	1,172,185	106,998	10.04%
Unconditional grant/subv. inconditionnelle	139,582		125,619		125,619		125,619	113,057	(12,562)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	797,284		826,102		885,802		939,568	1,059,128	119,560	12.72%
Municipal tax base/assiette fiscale	64,819,883		67,162,798		72,016,400		75,165,450	84,730,253	9,564,803	12.72%
Tax rate/taux de taxe	1.2300		1.2300		1.2300		1.2500	1.2500	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: ST. GEORGE POPULATION: 1,509	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	181,000	176,028	190,055	178,478	223,500	180,958	251,800	220,428	(31,372)	-12.46%
Sale of Sewerage services/Tarif du service d'égout	86,900	146,763	94,500	185,990	127,200	161,590	131,075	118,210	(12,865)	-9.81%
Other sales of service/ Autre ventes de services	500	666	500	425	500	410	1,410	519	(891)	-63.19%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	32,500	32,500	32,500	38,400	20,000	71,000	20,000	25,000	5,000	25.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	5,000	6,790	3,905	4,758	5,000	12,240	5,500	6,000	500	9.09%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts	50,000	51,537								
Surplus from a previous year/ Excédent d'une année précédente			1,095	1,095			117		(117)	-100.00%
TOTAL	355,900	414,284	322,555	409,146	376,200	426,198	409,902	370,157	(39,745)	-9.70%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	125,724	111,633	133,596	110,392	155,126	110,952	154,765	122,107	(32,658)	-21.10%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	156,762	118,953	164,595	132,440	195,315	126,757	186,983	179,807	(7,176)	-3.84%
Water System Debt Charges/Service de la dette pour service d'eau	11,550	8,149	12,258	9,749	12,979	8,693	12,758	12,377	(381)	-2.99%
Sewer System Debt Charges/Service de la dette pour service d'égouts	11,864	9,447	12,106	11,981	12,780	15,925	54,993	55,847	854	1.55%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	50,000	166,505		144,467		163,890				
Deficit from a previous year/Déficit d'une année précédente							403	19	(384)	-95.29%
Other Fiscal services/Autres services financiers										
TOTAL	355,900	414,687	322,555	409,029	376,200	426,217	409,902	370,157	(39,745)	-9.70%
SURPLUS/DEFICIT		(403)		117		(19)				
Water Rate:	$ 178.00		$ 178.00		$ 178.00		$ 178.00	$ 187.00	$ 9.00	5.06%
Sewer Rate:	$ 52.00		$ 52.00		$ 52.00		$ 52.00	$ 54.50	$ 2.50	4.81%
Combined Rate:	$ 230.00		$ 230.00		$ 230.00		$ 230.00	$ 241.50	$ 11.50	5.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: ST. LÉONARD POPULATION: 1,385	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	529,366	529,375	540,644	540,645	624,820	627,143	677,912	691,031	13,119	1.94%
Unconditional grant/subvention inconditionnelle	221,308	221,299	199,168	199,167	199,168	199,168	199,168	179,252	(19,916)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	316,754	368,441	328,079	366,503	356,455	381,009	373,565	377,237	3,672	0.98%
Sale of services/vente de services	71,200	51,213	70,400	50,000	66,100	50,000	58,000	57,025	(975)	-1.68%
Other revenue own source/autres revenus propres sources	52,050	119,300	65,250	138,896	80,439	172,432	73,700	97,450	23,750	32.23%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	1,600	135,501	3,000	93,643	3,000	41,582	3,000	3,000	0	0.00%
Other transfers/autres transferts				8,462	2,322	244,470	385	6,797	6,412	1665.45%
Surplus 2nd previous year/surplus d'avant-dernière année	8,259	8,259	39,709	39,709			9,258	25,012	15,754	170.17%
TOTAL	1,200,537	1,433,388	1,246,250	1,437,025	1,332,304	1,715,804	1,394,988	1,436,804	41,816	3.00%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	182,956	161,183	173,555	183,298	216,985	223,057	228,881	219,903	(8,978)	-3.92%
Protective services/services de protection										
Police	124,700	124,700	124,700	124,700	124,700	120,508	119,110	123,265	4,155	3.49%
Fire-operating/service d'incendie	39,573	42,371	44,527	47,043	47,540	55,725	56,200	51,670	(4,530)	-8.06%
Water costs/coût de l'eau	20,000	20,000	20,000	20,000	20,000	50,000	30,000	32,000	2,000	6.67%
Emergency measures/mesures d'urgence	255,216	215,253	261,738	239,936	284,779	303,350	291,765	320,328	28,563	9.79%
Other/autre	500		500		500		500	500	0	0.00%
Transportation/transport	155,440	189,028	204,836	219,060	225,273	233,088	200,736	212,610	11,874	5.92%
Environment health/hygiène	46,599	51,675	47,562	47,902	49,844	60,046	52,951	52,790	(161)	-0.30%
Public health/santé publique										
Environmental development/urbanisme	11,219	12,629	17,075	14,437	16,668	16,519	19,484	18,655	(829)	-4.25%
Recreation & culture/loisirs & culture	197,323	367,530	209,685	319,395	220,962	290,502	266,649	274,110	7,461	2.80%
Fiscal services/services financiers										
Debt cost/coût de la dette	113,603	165,030	112,400	106,954	74,492	72,503	105,397	106,706	1,309	1.24%
Transfers/transferts	53,408	105,300	29,672	105,042	29,250	244,183	23,315	24,267	952	4.08%
Deficit 2nd previous year/déficit avant-dernière année					21,311	21,311			0	100.00%
TOTAL	1,200,537	1,454,699	1,246,250	1,427,767	1,332,304	1,690,792	1,394,988	1,436,804	41,816	3.00%
SURPLUS/DEFICIT		(21,311)		9,258		25,012				
Debt cost ratio	9.46%		9.02%		5.59%		7.56%	7.43%	-0.13%	-1.70%
Net budget/budget net	750,674		739,812		823,988		877,080	870,283	(6,797)	-0.77%
Unconditional grant/subv. inconditionnelle	221,308		199,168		199,168		199,168	179,252	(19,916)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	529,366		540,644		624,820		677,912	691,031	13,119	1.94%
Municipal tax base/assiette fiscale	36,961,745		37,749,168		43,626,547		47,333,640	48,249,689	916,049	1.94%
Tax rate/taux de taxe	1.4322		1.4322		1.4322		1.4322	1.4322	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLIC

MUNICIPALITY/MUNICIPALITÉ: ST. LÉONARD POPULATION: 1,385	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	152,400	152,672	153,000	154,061	154,500	158,270	155,100	162,110	7,010	4.52%
Sale of Sewerage services/Tarif du service d'égout	96,300	102,961	96,400	101,592	97,150	102,008	97,550	103,727	6,177	6.33%
Other sales of service/ Autre ventes de services		500		1,400		400				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	20,000	20,000	20,000	20,000	20,000	50,000	30,000	32,000	2,000	6.67%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	200						11,623	1,200	(10,423)	-89.68%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		4,723		1,000		1,709				
Surplus from a previous year/ Excédent d'une année précédente	11,214	11,214	8,948	8,948	22,426	19,231	175	5,806	5,631	3217.71%
TOTAL	280,114	292,070	278,348	287,001	294,076	331,618	294,448	304,843	10,395	3.53%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	107,513	115,024	110,908	129,782	113,931	129,569	104,672	106,732	2,060	1.97%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	93,202	82,889	96,395	84,824	97,168	84,420	83,837	84,356	519	0.62%
Water System Debt Charges/Service de la dette pour service d'eau	57,367	57,654	63,045	59,934	56,782	53,293	83,939	90,755	6,816	8.12%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	20,832	37,916	8,000	10,033	23,000	58,530	22,000	23,000	1,000	4.55%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	1,200	1,782		2,253	3,195					
TOTAL	280,114	295,265	278,348	286,826	294,076	325,812	294,448	304,843	10,395	3.53%
SURPLUS/DEFICIT		(3,195)		175		5,806				
Water Rate:			$ 312.00		$ 256.60		$ 256.77	$ 257.42	$ 0.65	0.25%
Sewer Rate:			$ 201.00		$ 163.09		$ 164.75	$ 169.68	$ 4.93	2.99%
Combined Rate:	$ 517.00		$ 513.50		$ 419.69		$ 421.52	$ 427.10	$ 5.58	1.32%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: ST. STEPHEN POPULATION 4,667	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	3,046,786	3,046,786	3,224,468	3,224,468	3,453,489	3,454,689	3,616,673	3,805,552	188,879	5.22%
Unconditional grant/subvention inconditonnelle	766,626	781,932	689,933	689,933	689,933	689,933	689,933	620,940	(68,993)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	175,708	172,875	117,208	139,309	125,419	133,820	137,437	154,758	17,321	12.60%
Sale of services/vente de services	67,130	476,839	72,730	440,433	90,733	533,178	83,435	80,884	(2,551)	-3.06%
Other revenue own source/autres revenus propres sources	99,118	211,916	68,378	173,857	69,760	233,618	175,372	165,632	(9,740)	-5.55%
Other unconditional transfers/autres transf. inconditionnels	66,700			15,336		15,336				
Cond. transfers other sources/transf. cond. autres sources	330,811	6,731	330,811	5,000	20,000	6,847	17,650	31,600	13,950	79.04%
Other transfers/autres transferts	129,100	126,000	119,000		434,607		484,513	546,968	62,455	12.89%
Surplus 2nd previous year/surplus d'avant-dernière année							20,056	33,425	13,369	66.66%
TOTAL	4,681,979	4,823,079	4,622,528	4,688,336	4,883,941	5,067,421	5,225,069	5,439,759	214,690	4.11%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	462,810	495,945	529,172	564,926	621,569	672,953	667,385	703,672	36,287	5.44%
Protective services/services de protection										
Police	891,986	932,593	887,059	890,476	1,000,000	1,079,333	1,058,952	1,068,300	9,348	0.88%
Fire-operating/service d'incendie	478,802	492,479	455,651	462,996	472,470	484,674	533,443	545,267	11,824	2.22%
Water costs/coût de l'eau	125,000	125,000	125,000	125,000			125,000	125,000	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	29,380	28,258	34,612	37,320	46,300	47,069	150,045	140,361	(9,684)	-6.45%
Transportation/transport	1,196,580	1,343,121	1,264,676	1,295,101	1,229,050	1,270,945	1,279,080	1,358,055	78,975	6.17%
Environment health/hygiène	296,400	306,244	206,400	235,088	215,700	224,463	215,225	237,580	22,355	10.39%
Public health/santé publique										
Environmental development/urbanisme	149,250	195,178	158,750	-197,853	137,800	132,808	218,434	235,824	17,390	7.96%
Recreation & culture/loisirs & culture	384,653	400,769	380,225	390,007	355,980	407,839	435,777	485,725	49,948	11.46%
Fiscal services/services financiers										
Debt cost/coût de la dette	424,503	417,819	496,540	458,689	491,072	424,122	485,676	531,975	46,299	9.53%
Transfers/transferts	60,000	162,008	76,800	3,181	55,050	30,840	56,052	8,000	(48,052)	-85.73%
Deficit 2nd previous year/déficit avant-dernière année	182,615	182,615	7,643	7,643	258,950	258,950				
TOTAL	4,681,979	5,082,029	4,622,528	4,668,280	4,883,941	5,033,996	5,225,069	5,439,759	214,690	4.11%
SURPLUS/DEFICIT		(258,950)		20,056		33,425				
Debt cost ratio	9.07%		10.74%		10.05%		9.30%	9.78%	0.48%	5.21%
Net budget/budget net	3,813,412		3,914,401		4,143,422		4,306,606	4,426,492	119,886	2.78%
Unconditional grant/subv. inconditionnelle	766,626		689,933		689,933		689,933	620,940	(68,993)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	3,046,786		3,224,468		3,453,489		3,616,673	3,805,552	188,879	5.22%
Municipal tax base/assiette fiscale	212,315,100		217,371,704		227,209,900		237,938,450	250,365,392	12,426,942	5.22%
Tax rate/taux de taxe	1.4350		1.4834		1.5200		1.5200	1.5200	(0.0000)	0.00%

MUNICIPALITY/MUNICIPALITÉ: ST. STEPHEN POPULATION: 4,667	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	346,364	296,003	369,476	470,901	641,364	628,579	570,000	528,000	(42,000)	-7.37%
Sale of Sewerage services/Tarif du service d'égout	385,000	409,362	385,000	444,027	400,000	521,156	480,000	663,500	183,500	38.23%
Other sales of service/ Autre ventes de services	2,000		2,000	3,699	2,000	1,485	6,000	2,000	(4,000)	-66.67%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	125,000	125,000	125,000	125,000			125,000	125,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	62,000	65,282	72,000	86,099	72,000	58,558	18,556	15,582	(2,974)	-16.03%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels	5,000		5,000		5,000			25,000	25,000	100.00%
Other transfers/Autres transferts	17,540	182,046								
Surplus from a previous year/ Excédent d'une année précédente	5,893	5,893						16,330		
TOTAL	948,797	1,083,586	958,476	1,129,726	1,120,364	1,209,778	1,199,556	1,375,412	175,856	14.66%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	442,198	464,375	519,238	669,128	537,932	758,480	679,251	756,331	77,080	11.35%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	409,791	455,146	390,945	323,954	432,531	399,290	417,887	461,305	43,418	10.39%
Water System Debt Charges/Service de la dette pour service d'eau	10,000	35,739	10,000	27,343	12,000	14,896	31,582	51,822	20,240	64.09%
Sewer System Debt Charges/Service de la dette pour service d'égouts	36,808	28,266	15,089		17,969		67,988	105,954	37,966	55.84%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	50,000	133,832			85,654					
Deficit from a previous year/Déficit d'une année précédente			23,204	23,204	34,278	34,278	2,848		(2,848)	-100.00%
Other Fiscal services/Autres services financiers				6,169						
TOTAL	948,797	1,117,358	958,476	1,049,798	1,120,364	1,206,944	1,199,556	1,375,412	175,856	14.66%
SURPLUS/DEFICIT		(33,772)		79,928		2,834				
Water Rate			$ 160.00		$ 150.00		$ 180.00	$ 180.00	$ -	0.00%
Sewer Rate			$ 202.00		$ 300.00		$ 360.00	$ 360.00	$ -	0.00%
Combined Rate	$ 330.00		$ 362.00		$ 450.00		$ 540.00	$ 540.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité SUSSEX POPULATION 4,182	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	2,854,800	2,854,800	2,922,700	2,922,700	3,001,500	3,001,500	3,105,798	3,227,094	121,296	3.91%
Unconditional grant/subvention inconditionnelle	477,014	477,014	429,294	429,294	429,294	429,294	429,294	386,364	(42,930)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	122,400	133,739	127,300	135,983	132,000	136,023	126,500	143,007	16,507	13.05%
Sale of services/vente de services	188,800	231,495	194,100	229,936	204,500	247,336	208,000	202,493	(5,507)	-2.65%
Other revenue own source/autres revenus propres sources	50,200	189,363	60,900	81,635	48,600	154,819	40,700	26,100	(14,600)	-35.87%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	150,100	243,663	157,462	303,977	162,624	219,669	163,500	164,703	1,203	0.74%
Surplus 2nd previous year/surplus d'avant-dernière année	586	586	644	645	382	382	808	839	31	3.84%
TOTAL	3,843,900	4,130,660	3,892,400	4,104,170	3,978,900	4,189,923	4,074,600	4,150,600	76,000	1.87%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	425,300	408,823	436,600	414,737	446,300	414,746	445,300	451,800	6,500	1.46%
Protective services/services de protection										
Police	678,300	669,986	712,400	709,209	731,700	727,167	755,400	778,600	23,200	3.07%
Fire operating/service d'incendie	177,900	180,495	177,900	183,812	178,900	184,684	178,600	186,100	7,500	4.20%
Water costs/coût de l'eau	50,000	50,000	44,000	44,000	44,000	44,000	44,000	47,000	3,000	6.82%
Emergency measures/mesures d'urgence	2,300	1,096	2,100	2,182	2,300	1,227	2,100	2,100	0	0.00%
Other/autre	25,900	21,239	32,300	26,653	31,200	28,960	27,700	27,900	200	0.72%
Transportation/transport	1,073,200	1,030,975	1,095,800	975,425	1,120,200	978,411	1,095,900	1,106,600	10,700	0.98%
Environment health/hygiène	234,300	218,314	241,400	242,676	257,900	250,056	270,400	295,200	24,800	9.17%
Public health/santé publique										
Environmental development/urbanisme	100,700	124,657	111,000	118,777	111,900	98,105	148,500	154,500	6,000	4.04%
Recreation & culture/loisirs & culture	612,600	634,762	638,300	614,995	652,900	780,880	700,200	726,600	26,400	3.77%
Fiscal services/services financiers										
Debt cost/coût de la dette	356,100	347,017	323,200	311,249	275,800	259,406	235,700	189,200	(46,500)	-19.73%
Transfers/transferts	104,300	442,913	77,400	459,647	125,800	421,442	170,800	185,000	14,200	8.31%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	3,843,900	4,130,278	3,892,400	4,103,362	3,978,900	4,189,084	4,074,600	4,150,600	76,000	1.87%
SURPLUS/DEFICIT		382		808		839				
Debt cost ratio	9.26%		8.30%		8.93%		5.78%	4.56%	-1.23%	-21.20%
Net budget/budget net	3,331,814		3,351,994		3,430,794		3,535,092	3,613,458	78,366	2.22%
Unconditional grant/subv. inconditionnelle	477,014		429,294		429,294		429,294	386,364	(42,930)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0		0							
Warrant/mandat	2,854,800		2,922,700		3,001,500		3,105,798	3,227,094	121,296	3.91%
Municipal tax base/assiette fiscale	217,562,557		220,250,727		222,358,301		226,429,570	234,806,690	8,377,120	3.70%
Tax rate/taux de taxe	1.3122		1.3270		1.3499		1.3716	1.3744	0.0027	0.20%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ SUSSEX POPULATION 4,182	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	790,000	789,177	826,700	836,758	826,700	858,091	837,200	862,700	25,500	3.05%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services	25,100	71,969	25,100	74,876	44,300	105,123	45,100	46,100	1,000	2.22%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	50,000	50,000	44,000	44,000	44,000	44,000	44,000	47,000	3,000	6.82%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	25,195	22,178	24,112	57,939	23,668	21,369	20,984	20,912	(72)	-0.34%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts	1,000		1,000		1,000	307,000	1,000	1,000	0	0.00%
Surplus from a previous year/ Excédent d'une année précédente	405	405	788	788	232	232	1,516	588	(928)	-61.21%
TOTAL	891,700	933,729	921,700	1,014,361	939,900	1,335,815	949,800	978,300	28,500	3.00%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	316,800	293,148	372,000	320,052	369,000	359,064	369,600	383,700	14,100	3.81%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	345,800	327,528	359,100	328,580	371,800	362,463	373,100	387,600	14,500	3.89%
Water System Debt Charges/Service de la dette pour service d'eau							8,000	4,000	(4,000)	-50.00%
Sewer System Debt Charges/Service de la dette pour service d'égouts								4,000	4,000	100.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	194,600	283,938	156,100	328,542	164,600	572,000	164,600	164,600	0	0.00%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	34,500	28,883	34,500	35,671	34,500	41,700	34,500	34,400	(100)	-0.29%
TOTAL	891,700	933,497	921,700	1,012,845	939,900	1,335,227	949,800	978,300	28,500	3.00%
SURPLUS/DEFICIT		232		1,516		588				
Water Rate	$ 152.00		$ 156.00		$ 156.00		$ 156.00	$ 160.00	$ 4.00	2.56%
Sewer Rate	$ 152.00		$ 163.00		$ 163.00		$ 166.00	$ 170.00	$ 4.00	2.41%
Combined Rate	$ 304.00		$ 319.00		$ 319.00		$ 322.00	$ 330.00	$ 8.00	2.48%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: TRACADIE-SHEILA POPULATION 4,724	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	2,663,379	2,663,379	2,792,543	2,792,543	2,934,905	2,934,905	3,034,780	3,189,175	154,395	5.09%
Unconditional grant/subvention inconditionnelle	550,596	550,596	495,515	495,515	495,515	495,515	495,515	445,963	(49,552)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	128,321	128,233	127,566	150,855	144,229	143,694	156,598	145,803	(10,795)	-6.89%
Sale of services/vente de services	8,324	40,093	17,000	37,654	236,500	51,075	236,500	233,500	(3,000)	-1.27%
Other revenue own source/autres revenus propres sources	37,900	16,117	39,900	15,866	57,428	15,746	75,000	94,139	19,139	25.52%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	1,000	288,928	1,000	581,527	1,000	141,267	1,000	500	(500)	-50.00%
Other transfers/autres transferts	27,500		27,500		27,500		27,810	30,600	2,790	10.03%
Surplus 2nd previous year/surplus d'avant-dernière année	20,706	20,706								
TOTAL	3,437,726	3,708,052	3,501,024	4,073,960	3,897,077	3,782,202	4,027,203	4,139,680	112,477	2.79%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	392,526	404,201	401,227	425,347	412,881	421,741	450,239	494,038	43,799	9.73%
Protective services/services de protection										
Police	659,000	724,070	704,000	706,970	722,000	720,000	744,500	765,000	20,500	2.75%
Fire-operating/service d'incendie	119,500	102,472	111,000	110,604	111,000	115,641	111,000	113,000	2,000	1.80%
Water costs/coût de l'eau	61,000	61,000	61,000	61,000	61,000	61,000	61,000	63,000	2,000	3.28%
Emergency measures/mesures d'urgence										
Other/autre		2,535		2,506		2,304				
Transportation/transport	697,100	691,900	727,500	737,231	750,000	773,854	750,000	813,500	63,500	8.47%
Environment health/hygiène	122,092	138,035	127,400	136,518	135,700	137,499	146,000	148,800	2,800	1.92%
Public health/santé publique										
Environmental development/urbanisme	148,340	167,460	158,942	164,142	167,623	167,065	170,544	195,500	24,956	14.63%
Recreation & culture/loisirs & culture	408,500	402,288	414,506	446,114	653,500	401,186	665,000	687,650	22,650	3.41%
Fiscal services/services financiers										
Debt cost/coût de la dette	531,741	790,060	496,305	775,676	489,536	842,608	412,159	347,742	(64,417)	-15.63%
Transfers/transferts	297,927	276,664	288,871	538,937	341,204	97,217	475,397	500,904	25,507	5.37%
Deficit 2nd previous year/deficit avant-dernière année			10,279	10,279	52,633	52,633	41,364	10,546	(30,818)	-74.50%
TOTAL	3,437,726	3,760,685	3,501,024	4,115,324	3,897,077	3,792,748	4,027,203	4,139,680	112,477	2.79%
SURPLUS/DEFICIT		(52,633)		(41,364)		(10,546)				
Debt cost ratio	15.47%		14.18%		12.56%		10.23%	8.40%	-1.83%	-17.92%
Net budget/budget net	3,213,975		3,288,058		3,430,420		3,530,295	3,635,138	104,843	2.97%
Unconditional grant/subv. inconditionnelle	550,596		495,515		495,515		495,515	445,963	(49,552)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	2,663,379		2,792,543		2,934,905		3,034,780	3,189,175	154,395	5.09%
Municipal tax base/assiette fiscale	211,379,300		219,885,330		229,289,432		233,444,628	245,189,880	11,745,252	5.03%
Tax rate/taux de taxe	1.2600		1.2700		1.2800		1.3000	1.3007	0.0007	0.05%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ TRACADIE-SHEILA POPULATION: 4,724	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	323,072	339,086	351,120	355,880	355,080	352,413	359,320	374,816	15,496	4.31%
Sale of Sewerage services/Tarif du service d'égout	484,608	502,733	526,680	520,525	532,620	523,535	538,980	562,224	23,244	4.31%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	61,000	61,000	61,000	61,000	61,000	61,000	61,000	22,000	(39,000)	-63.93%
Frontage Fees/Frais de façade		154,188		73,899		5,591				
Other revenue from own sources/ Autre revenus propres sources	229,600	42,817	93,500	30,130	48,188	29,416	67,800	75,000	7,200	10.62%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		19,917		1,305						
Surplus from a previous year/ Excédent d'une année précédente	3,977	3,977	5,242	5,242	28,131	28,131	18,164	23,700	5,536	30.48%
TOTAL	1,102,257	1,123,718	1,037,542	1,047,981	1,025,019	1,000,086	1,045,264	1,057,740	12,476	1.19%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	189,000	316,457	203,000	371,965	208,000	383,950	224,400	233,720	9,320	4.15%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	276,500	298,027	292,500	313,763	294,500	320,588	319,100	320,880	1,780	0.56%
Water System Debt Charges/Service de la dette pour service d'eau	196,892	192,350	139,505	137,537	129,323	119,617	109,687	94,670	(15,017)	-13.69%
Sewer System Debt Charges/Service de la dette pour service d'égouts	295,337	288,524	209,257	206,305	193,985	179,425	164,530	142,006	(22,524)	-13.69%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	130,528	229	179,280	247	169,211		197,547	225,970	28,423	14.39%
Deficit from a previous year/Déficit d'une année précédente								3,494		
Other Fiscal services/Autres services financiers	14,000		14,000		30,000		30,000	37,000	7,000	23.33%
TOTAL	1,102,257	1,095,587	1,037,542	1,029,817	1,025,019	1,003,580	1,045,264	1,057,740	12,476	1.19%
SURPLUS/DEFICIT		28,131		18,164		(3,494)				
Water Rate:			$ 132.00		$ 132.00		$ 132.00	$ 136.00	$ 4.00	3.03%
Sewer Rate:			$ 198.00		$ 198.00		$ 198.00	$ 204.00	$ 6.00	3.03%
Combined Rate:	$ 320.00		$ 330.00		$ 330.00		$ 330.00	$ 340.00	$ 10.00	3.03%

Municipality/municipalité: WOODSTOCK POPULATION: 5,198	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	3,063,083	3,063,083	3,171,694	3,171,694	3,318,547	3,318,552	3,503,685	3,730,461	226,776	6.47%
Unconditional grant/subvention inconditonnelle	595,768	595,768	536,168	536,168	536,168	536,163	536,168	482,551	(53,617)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	219,625	221,383	227,750	227,850	237,986	238,692	273,195	265,776	(7,419)	-2.72%
Sale of services/vente de services	383,400	418,932	412,890	400,836	396,300	367,074	426,718	400,000	(26,718)	-6.26%
Other revenue own source/autres revenus propres sources	63,500	97,554	55,000	90,677	55,000	88,324	72,000	72,000	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		72,693		6,367	2,096	13,828				
Other transfers/autres transferts	58,000	58,336	63,000	63,348	83,000	83,737	79,000	82,615	3,615	4.58%
Surplus 2nd previous year/surplus d'avant-dernière année			5,113	5,113	11,293	11,293				
TOTAL	4,383,376	4,527,749	4,471,615	4,502,053	4,640,390	4,657,663	4,890,766	5,033,403	142,637	2.92%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	373,958	384,119	368,498	364,449	380,675	384,602	395,956	413,077	17,121	4.32%
Protective services/services de protection										
Police	862,625	865,798	899,125	889,588	968,031	978,843	993,969	1,049,184	55,215	5.56%
Fire-operating/service d'incendie	296,400	318,173	305,050	306,710	322,785	333,833	329,636	373,500	43,864	13.31%
Water costs/coût de l'eau	106,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000	0	0.00%
Emergency measures/mesures d'urgence	22,100	8,045	5,550	7,213	6,300	5,743	6,125	6,175	50	0.82%
Other/autre	6,500	6,663	7,200	12,211	11,000	13,248	14,000	15,000	1,000	7.14%
Transportation/transport	915,970	857,348	938,844	899,870	964,395	953,444	992,123	1,047,452	55,329	5.58%
Environment health/hygiène	242,200	224,885	259,200	230,059	260,725	232,901	248,925	248,027	(898)	-0.36%
Public health/santé publique										
Environmental development/urbanisme	85,350	66,182	94,142	76,461	104,290	73,856	140,315	120,372	(19,943)	-14.21%
Recreation & culture/loisirs & culture	806,748	860,559	812,398	803,008	841,061	867,768	865,491	903,704	38,213	4.42%
Fiscal services/services financiers										
Debt cost/coût de la dette	380,653	356,415	338,608	290,192	227,628	230,025	192,772	173,514	(19,258)	-9.99%
Transfers/transferts	279,000	383,704	337,000	525,746	447,500	499,298	596,000	555,500	(40,500)	-6.80%
Deficit 2nd previous year/déficit avant-dernière année	5,872	78,565					9,454	21,898	12,444	131.63%
TOTAL	4,383,376	4,516,456	4,471,615	4,511,507	4,640,390	4,679,561	4,890,766	5,033,403	142,637	2.92%
SURPLUS/DEFICIT		11,293		(9,454)		(21,898)				
Debt cost ratio	8.68%		7.57%		4.91%		3.94%	3.45%	-0.49%	-12.54%
Net budget/budget net	3,658,851		3,707,862		3,854,715		4,039,853	4,213,012	173,159	4.29%
Unconditional grant/subv. inconditionnelle	595,768		536,168		536,168		536,168	482,551	(53,617)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	3,063,083		3,171,694		3,318,547		3,503,685	3,730,461	226,776	6.47%
Municipal tax base/assiette fiscale	228,454,229		232,967,800		241,959,619		251,771,300	265,825,020	14,053,720	5.58%
Tax rate/taux de taxe	1.3408		1.3614		1.3715		1.3916	1.4034	0.0117	0.84%

MUNICIPALITY/MUNICIPALITÉ: WOODSTOCK POPULATION 5,198	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	358,000	372,414	375,000	379,924	377,500	388,748	396,375	427,350	30,975	7.81%
Sale of Sewerage services/Tarif du service d'égout	306,000	308,946	314,000	315,251	314,000	322,936	385,759	421,750	35,991	9.33%
Other sales of service/ Autre ventes de services	18,000	17,320	20,000	19,332	20,000	12,935	30,000	30,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	106,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	40,029	21,747	8,000	20,644	8,000	20,040	28,000		(28,000)	-100.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		1,700		2,100		1,740	20,000	14,000	(6,000)	-30.00%
Surplus from a previous year/ Excédent d'une année précédente	9,706	9,706					7,895		(7,895)	-100.00%
TOTAL	837,735	837,833	823,000	843,251	825,500	852,399	974,029	999,100	25,071	2.57%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	309,100	308,174	328,833	310,235	333,573	318,849	351,708	357,623	5,915	1.68%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	269,200	292,851	307,433	298,438	303,673	372,499	380,008	387,973	7,965	2.10%
Water System Debt Charges/Service de la dette pour service d'eau	135,559	135,558	124,033	124,473	136,801	136,803	137,241	130,695	(6,546)	-4.77%
Sewer System Debt Charges/Service de la dette pour service d'égouts	42,176	42,176	31,733	31,733	28,241	28,241	28,436	42,570	14,134	49.70%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	50,500	55,520	27,500	45,570	7,500	8,784	20,000	35,000	15,000	75.00%
Deficit from a previous year/Déficit d'une année précédente			5,598	5,598	13,718	13,718		45,689	45,689	100.00%
Other Fiscal services/Autres services financiers	18,700	17,272	17,500	19,309	19,000	19,194	20,000	20,000	0	0.00%
TOTAL	825,235	851,551	842,630	835,356	842,506	898,088	937,393	1,019,550	82,157	8.76%
SURPLUS/DEFICIT	12,500	(13,718)	(19,630)	7,895	(17,006)	(45,689)	36,636	(20,450)	(57,086)	-155.82%
Water Rate:										
Sewer Rate:										
Combined Rate:	$ 312.00		$ 321.00		$ 321.00		$ 406.00	$ 426.00	$ 20.00	4.93%

VILLAGES

VILLAGES

Municipality/municipalité ALMA POPULATION 290	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	135,546	135,546	170,334	170,334	169,279	169,279	182,629	196,865	14,236	7.80%
Unconditional grant/subvention inconditonnelle	24,054	24,054	21,648	21,648	21,648	21,648	21,648	19,483	(2,165)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	10,312	10,311	10,312	10,459	8,113	8,113	10,695	10,113	(582)	-5.44%
Sale of services/vente de services	19,000	16,554	19,000	26,169	21,346	12,460	16,000	15,000	(1,000)	-6.25%
Other revenue own source/autres revenus propres sources	200	354	200	685	200	793	250	250	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	7,131	40,713	6,997	26,372	7,265	22,256	7,399	7,399	0	0.00%
Other transfers/autres transferts					213	213	994	704	(290)	-29.18%
Surplus 2nd previous year/surplus d'avant-dernière année	13,613	13,613			806	806	1,097		(1,097)	-100.00%
TOTAL	209,856	241,145	228,491	255,667	228,870	235,568	240,712	249,814	9,102	3.78%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	40,545	43,179	48,386	48,045	46,969	50,213	52,280	57,762	5,482	10.49%
Protective services/services de protection										
Police	26,832	26,832	26,832	26,832	26,832	25,413	24,940	25,810	870	3.49%
Fire-operating/service d'incendie	21,000	18,861	22,037	32,310	22,307	27,904	25,030	25,847	817	3.26%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	700		700	460	700		1,200	1,200	0	0.00%
Other/autre	1,200	767	1,200	766	1,200	790	1,000	1,000	0	0.00%
Transportation/transport	64,300	61,127	76,000	74,210	73,800	67,093	74,600	69,700	(4,900)	-6.57%
Environment health/hygiène	19,748	12,679	23,339	16,396	24,058	16,806	27,380	27,642	262	0.96%
Public health/santé publique	100	100	100	100	100	100	100	100	0	0.00%
Environmental development/urbanisme	1,900	39,439	3,200	22,953	7,954	18,521	8,332	7,695	(637)	-7.65%
Recreation & culture/loisirs & culture	23,737	19,242	24,142	21,636	24,500	24,288	25,400	30,000	4,600	18.11%
Fiscal services/services financiers										
Debt cost/coût de la dette	2,655	18,113	2,555	10,862	450	5,448	450	2,050	1,600	355.56%
Transfers/transferts	7,139							1,008	1,008	100.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	209,856	240,339	228,491	254,570	228,870	236,576	240,712	249,814	9,102	3.78%
SURPLUS/DEFICIT		806		1,097		(1,008)				
Debt cost ratio	1.27%		1.12%		0.20%		0.19%	0.82%	0.63%	338.96%
Net budget/budget net	159,600		191,982		190,927		204,277	216,348	12,071	5.91%
Unconditional grant/subv. inconditionnelle	24,054		21,648		21,648		21,648	19,483	(2,165)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	135,546		170,334		169,279		182,629	196,865	14,236	7.80%
Municipal tax base/assiette fiscale	11,541,284		14,529,365		14,593,169		15,123,050	15,677,589	554,539	3.67%
Tax rate/taux de taxe	1.1744		1.1723		1.1600		1.2076	1.2557	0.0481	3.98%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/Municipalité: AROOSTOOK POPULATION:380	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	98,098	98,098	97,639	96,012	98,418	98,418	99,246	101,693	2,447	2.47%
Unconditional grant/subvention inconditonnelle	45,972	45,972	41,373	41,373	41,373	41,373	41,373	37,236	(4,137)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements		4,228	1,938	2,318		755				
Sale of services/vente de services					500		500	400	(100)	-20.00%
Other revenue own source/autres revenus propres sources	7,000	2,184	6,100	5,149	6,200	467	6,000	10,002	4,002	66.70%
Other unconditional transfers/autres transf. inconditionnels								2,939	2,939	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	5,000	5,000	10,000	15,095						
Surplus 2nd previous year/surplus d'avant-dernière année					2,776	2,776				
TOTAL	156,070	155,482	157,050	159,947	149,267	143,789	147,119	152,270	5,151	3.50%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	32,519	34,382	24,033	29,706	31,172	32,618	32,201	35,634	3,433	10.66%
Protective services/services de protection										
Police	34,142	34,143	34,142	34,141	34,142	33,046	32,680	33,820	1,140	3.49%
Fire-operating/service d'incendie	13,550	8,882	8,475	5,653	12,055	11,412	11,951	13,200	1,249	10.45%
Water costs/coût de l'eau	7,498	3,439	11,024	11,024	10,757	10,757	9,629	9,572	(57)	-0.59%
Emergency measures/mesures d'urgence										
Other/autre	150	83								
Transportation/transport	36,624	35,968	28,281	28,211	28,719	28,679	27,700	29,391	1,691	6.10%
Environment health/hygiène	18,161	19,049	19,172	20,170	22,414	21,585	22,178	21,775	(403)	-1.82%
Public health/santé publique										
Environmental development/urbanisme	200									
Recreation & culture/loisirs & culture	1,076	275	500	338	1,700	670	895	700	(195)	-21.79%
Fiscal services/services financiers										
Debt cost/coût de la dette	8,253	8,852	8,598	8,964	8,308	8,365	8,800	335	(8,465)	-96.19%
Transfers/transferts		3,736						4,500	4,500	100.00%
Deficit 2nd previous year/déficit avant-dernière année	3,897	3,897	22,825	22,825			1,085	3,343	2,258	208.11%
TOTAL	156,070	152,706	157,050	161,032	149,267	147,132	147,119	152,270	5,151	3.50%
SURPLUS/DEFICIT		2,776		(1,085)		(3,343)				
Debt cost ratio	5.29%		5.47%		5.57%		5.98%	0.22%	-5.76%	-96.32%
Net budget/budget net	144,070		139,012		139,791		140,619	138,929	(1,690)	-1.20%
Unconditional grant/subv. inconditionnelle	45,972		41,373		41,373		41,373	37,236	(4,137)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	98,098		97,639		98,418		99,246	101,693	2,447	2.47%
Municipal tax base/assiette fiscale	8,124,750		8,135,950		8,200,850		8,169,100	8,267,700	98,600	1.21%
Tax rate/taux de taxe	1.2074		1.2001		1.2001		1.2149	1.2300	0.0151	1.24%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: AROOSTOCK POPULATION: 380	2000 BUDGET BUDGET	2000 AUDIT VÉRIF.	2001 BUDGET BUDGET	2001 AUDIT VÉRIF.	2002 BUDGET BUDGET	2002 AUDIT VÉRIF.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	12,913	12,653	15,540	15,384	15,120	14,580	15,120	15,805	685	4.53%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	7,498	3,439	11,024	11,024	10,757	10,757	9,629	9,572	(57)	-0.59%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	900	2,178	1,225	673	2,800	167	1,660	1,660	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				2,000				38		
Surplus from a previous year/ Excédent d'une année précédente										
TOTAL	21,311	18,270	27,789	29,081	28,677	25,504	26,409	27,075	666	2.52%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	19,000	17,123	19,000	23,566	22,000	19,593	20,300	21,685	1,385	6.82%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts										
Water System Debt Charges/Service de la dette pour service d'eau	2,043	4,048	2,953	3,347	2,768	2,704	2,520	2,350	(170)	-6.75%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves								2,600		
Deficit from a previous year/Déficit d'une année précédente	268	268	5,096	5,097	3,169	3,169	2,929		(2,929)	-100.00%
Other Fiscal services/Autres services financiers			740		740		660	440	(220)	-33.33%
TOTAL	21,311	21,439	27,789	32,010	28,677	25,466	26,409	27,075	666	2.52%
SURPLUS/DEFICIT		(3,169)		(2,929)		38				
Water Rate:	$ 90.00		$ 105.00		$ 105.00		$ 105.00	$ 110.00	$ 5.00	4.76%
Sewer Rate:										
Combined Rate:	$ 90.00		$ 105.00		$ 105.00		$ 105.00	$ 110.00	$ 5.00	4.76%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: ATHOLVILLE POPULATION: 1,381	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,205,321	1,205,321	1,460,800	1,460,800	1,295,504	1,295,504	1,463,798	1,653,990	190,192	12.99%
Unconditional grant/subvention inconditonnelle	147,504	147,504	132,748	132,748	132,748	132,748	132,748	119,473	(13,275)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements										
Sale of services/vente de services	3,200	6,508	3,700	7,207	5,400	3,396	3,100	3,100	0	0.00%
Other revenue own source/autres revenus propres sources	69,743	131,554	70,543	104,435	71,300	226,725	72,759	84,332	11,573	15.91%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		108,921		333,923		10,361				
Other transfers/autres transferts		46,963		23,772		51,388	18	378	360	2000.00%
Surplus 2nd previous year/surplus d'avant-dernière année	3,068	3,068			724	724	2,696		(2,696)	-100.00%
TOTAL	1,428,836	1,649,839	1,667,791	2,062,885	1,505,676	1,720,846	1,675,119	1,861,273	186,154	11.11%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	243,065	219,273	305,807	254,058	298,357	278,760	362,643	389,768	27,125	7.48%
Protective services/services de protection										
Police	118,336	118,336	118,336	118,336	118,336	118,658	118,766	122,909	4,143	3.49%
Fire-operating/service d'incendie	68,982	184,219	79,100	227,838	81,390	58,664	89,090	106,100	17,010	19.09%
Water costs/coût de l'eau	139,530		137,328		149,570	132,470	158,996	166,876	7,880	4.96%
Emergency measures/mesures d'urgence	12,000	8,507	2,000	1,749	2,000	2,500	4,000	4,000	0	0.00%
Other/autre	4,800	3,296	4,800	6,758	3,200	3,344	4,000	7,700	3,700	92.50%
Transportation/transport	285,539	316,457	324,390	338,082	312,281	317,741	319,612	352,664	33,052	10.34%
Environment health/hygiène	64,949	195,793	65,167	349,913	67,314	79,191	77,787	82,529	4,742	6.10%
Public health/santé publique										
Environmental development/urbanisme	109,864	96,515	101,693	95,884	100,617	88,765	98,726	94,493	(4,233)	-4.29%
Recreation & culture/loisirs & culture	246,181	260,117	246,591	243,522	222,800	231,132	281,369	286,991	5,622	2.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	127,590	197,102	152,983	393,753	149,476	251,579	160,130	230,408	70,278	43.89%
Transfers/transferts	8,000	49,500	129,300	30,000	335	160,877		14,000	14,000	100.00%
Deficit 2nd previous year/déficit avant-dernière année			296	296				2,835	2,835	100.00%
TOTAL	1,428,836	1,649,115	1,667,791	2,060,189	1,505,676	1,723,681	1,675,119	1,861,273	186,154	11.11%
SURPLUS/DEFICIT		724		2,696		(2,835)				
Debt cost ratio	8.93%		9.17%		9.93%		9.56%	12.38%	2.82%	29.50%
Net budget/budget net	1,352,825		1,593,548		1,428,252		1,596,546	1,773,463	176,917	11.08%
Unconditional grant/subv. inconditionnelle	147,504		132,748		132,748		132,748	119,473	(13,275)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,205,321		1,460,800		1,295,504		1,463,798	1,653,990	190,192	12.99%
Municipal tax base/assiette fiscale	108,574,755		132,785,251		109,783,040		125,214,000	138,409,200	13,195,200	10.54%
Tax rate/taux de taxe	1.1101		1.1001		1.1801		1.1690	1.1950	0.0260	2.22%

UTILITY BUDGET AND AUDIT INFORMATION -2000/2004
INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: ATHOLVILLE POPULATION: 1,381	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	117,146	146,823	143,357	154,496	166,984	168,186	175,200	187,212	12,012	6.86%
Sale of Sewerage services/Tarif du service d'égout	75,345	57,884	43,305	59,524	47,783	65,203	48,642	49,097	455	0.94%
Other sales of service/ Autre ventes de services	18,080	3,410	17,580	3,150	19,490	4,962	19,490	20,690	1,200	6.16%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	139,530	128,123	137,328	136,500	149,570	132,470	158,996	166,876	7,880	4.96%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		294		153		129				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	986	986	3,997	3,997			577		(577)	-100.00%
TOTAL	351,087	337,520	345,567	357,820	383,827	370,950	402,905	423,875	20,970	5.20%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	176,000	160,488	172,000	164,271	182,000	157,472	182,000	190,978	8,978	4.93%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	51,000	56,014	56,500	50,684	66,357	71,955	70,712	71,074	362	0.51%
Water System Debt Charges/Service de la dette pour service d'eau	81,662	79,436	75,274	88,473	79,881	74,489	95,609	106,283	10,674	11.16%
Sewer System Debt Charges/Service de la dette pour service d'égouts	42,425	42,425	41,793	28,815	41,362	40,394	41,584	41,768	184	0.44%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		3,384		25,000	10,000	23,185	13,000	13,000	0	0.00%
Deficit from a previous year/Déficit d'une année précédente					4,227	4,227		772	772	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	351,087	341,747	345,567	357,243	383,827	371,722	402,905	423,875	20,970	5.20%
SURPLUS/DEFICIT		(4,227)		577		(772)				
Water Rate:	$ 161.00		$ 165.86		$ 182.00		$ 182.00	$ 200.00	$ 18.00	9.89%
Sewer Rate:	$ 67.15		$ 63.00		$ 70.00		$ 70.00	$ 67.00	$ (3.00)	-4.29%
Combined Rate:	$ 228.15		$ 228.86		$ 252.00		$ 252.00	$ 267.00	$ 15.00	5.95%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité BAKER-BROOK POPULATION: 599	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	240,809	240,809	253,089	253,089	249,650	249,665	275,041	284,689	9,648	3.51%
Unconditional grant/subvention inconditonnelle	80,393	80,393	72,351	72,351	72,351	72,351	72,351	65,116	(7,235)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	36,180	36,180	36,180	36,180	37,792	37,793	37,792	40,636	2,844	7.53%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	6,800	12,311	6,100	8,942	5,600	8,931	8,000	8,800	800	10.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		30,220		55,536		41,291				
Other transfers/autres transferts					15			155	155	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	57	57			5,516	5,516	285	11,163	10,878	3816.84%
TOTAL	364,239	399,970	367,720	426,098	370,924	415,547	393,469	410,559	17,090	4.34%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	69,541	69,618	76,334	70,686	77,639	72,904	87,883	94,108	6,225	7.08%
Protective services/services de protection										
Police	54,094	54,094	54,094	54,094	54,094	52,159	51,614	53,311	1,697	3.29%
Fire-operating/service d'incendie	30,269	33,852	33,331	39,501	35,361	33,192	39,111	41,746	2,635	6.74%
Water costs/coût de l'eau	47,615	47,615	47,535	47,535	47,536	47,536	41,692	38,738	(2,954)	-7.09%
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	84,848	110,562	78,445	140,692	83,896	121,336	101,588	98,144	(3,444)	-3.39%
Environment health/hygiène	17,330	15,065	14,930	11,194	14,100	14,263	15,050	15,050	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	9,179	10,224	9,700	11,193	8,452	9,258	9,982	11,141	1,159	11.61%
Recreation & culture/loisirs & culture	13,051	12,289	12,784	10,420	12,074	12,396	12,384	14,434	2,050	16.55%
Fiscal services/services financiers										
Debt cost/coût de la dette	38,312	41,135	38,531	38,462	37,772	41,340	34,006	43,887	9,881	29.06%
Transfers/transferts			2,036	2,036			159		(159)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	364,239	394,454	367,720	425,813	370,924	404,384	393,469	410,559	17,090	4.34%
SURPLUS/DÉFICIT		5,516		285		11,163				
Debt cost ratio	10.52%		10.48%		10.18%		8.64%	10.69%	2.05%	23.68%
Net budget/budget net	321,202		325,440		322,001		347,392	349,805	2,413	0.69%
Unconditional grant/subv. inconditionnelle	80,393		72,351		72,351		72,351	65,116	(7,235)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	240,809		253,089		249,650		275,041	284,689	9,648	3.51%
Municipal tax base/assiette fiscale	18,312,510		19,246,303		18,984,090		20,915,700	21,649,400	733,700	3.51%
Tax rate/taux de taxe	1.3150		1.3150		1.3150		1.3150	1.3150	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

MUNICIPALITY/MUNICIPALITÉ: BAKER BROOK POPULATION: 599	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	136,818	140,754	140,183	142,702	141,966	144,141	144,936	142,748	(2,188)	-1.51%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	47,615	47,615	47,535	47,561	47,536	47,537	41,692	38,738	(2,954)	-7.09%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	276	276	28	420	391	624	706	624	(82)	-11.61%
TOTAL	184,709	188,645	187,746	190,683	189,893	192,302	187,334	182,110	(5,224)	-2.79%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	58,286	59,291	64,060	57,606	61,289	57,569	72,720	88,540	15,820	21.75%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	6,382	3,339	4,377	8,620	6,521	3,206	6,578	7,550	972	14.78%
Water System Debt Charges/Service de la dette pour service d'eau	88,915	89,020	87,161	88,611	86,940	86,786	75,469	72,354	(3,115)	-4.13%
Sewer System Debt Charges/Service de la dette pour service d'égouts	31,126	32,241	32,148	33,118	35,143	35,240	25,567	13,666	(11,901)	-46.55%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		4,130		2,022		8,007	7,000		(7,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	184,709	188,021	187,746	189,977	189,893	190,808	187,334	182,110	(5,224)	-2.79%
SURPLUS/DEFICIT		624		706		1,494				
Water Rate:	$ 257.40		$ 257.40		$ 257.40		$ 257.40	$ 257.40	$ -	0.00%
Sewer Rate:	$ 138.60		$ 138.60		$ 138.60		$ 138.60	$ 138.60	$ -	0.00%
Combined Rate:	$ 396.00		$ 396.00		$ 396.00		$ 396.00	$ 396.00	$ -	0.00%

Municipality/municipalité BALMORAL POPULATION 1,836	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	623,874	623,874	641,293	641,293	650,289	650,157	708,918	736,555	27,637	3.90%
Unconditional grant/subvention inconditionnelle	225,039	225,039	202,526	202,526	202,526	202,526	202,526	182,274	(20,252)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	85,425	84,148	90,701	78,728	91,526	87,387	91,526	91,526	0	0.00%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	4,096	27,530	5,636	16,501	17,265	46,147	5,660	5,658	(2)	-0.04%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		8,359		36,297		11,571				
Other transfers/autres transferts							76	62	(14)	-18.42%
Surplus 2nd previous year/surplus d'avant-dernière année	7,018	7,018	12,488	12,488	209	209		23,381	23,381	100.00%
TOTAL	945,452	975,968	952,644	987,833	961,815	997,997	1,008,706	1,039,456	30,750	3.05%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	162,180	165,715	158,775	174,883	156,340	162,050	167,566	194,027	26,461	15.79%
Protective services/services de protection										
Police	169,850	169,850	169,850	169,850	169,850	160,885	159,896	165,404	5,508	3.44%
Fire-operating/service d'incendie	47,552	43,784	46,052	40,536	50,400	34,583	54,960	62,771	7,811	14.21%
Water costs/coût de l'eau	174,852	170,852	169,696	164,696	169,696	171,696	164,890	172,067	7,177	4.35%
Emergency measures/mesures d'urgence										
Other/autre	2,500	2,152	2,500	2,222	2,500	1,903	2,500	2,500	0	0.00%
Transportation/transport	208,738	203,216	214,605	212,444	239,846	244,426	263,673	258,441	(5,232)	-1.98%
Environment health/hygiène	68,696	60,324	75,569	73,173	84,956	81,444	90,869	93,122	2,253	2.48%
Public health/santé publique										
Environmental development/urbanisme	9,486	9,455	10,463	18,042	14,733	16,449	23,900	23,900	0	0.00%
Recreation & culture/loisirs & culture	20,150	23,587	21,249	44,173	14,200	35,030	32,200	48,700	16,500	51.24%
Fiscal services/services financiers										
Debt cost/coût de la dette	81,448	117,343	83,885	96,104	59,162	51,150	39,962	18,524	(21,438)	-53.65%
Transfers/transferts		9,481			132	15,000				
Deficit 2nd previous year/deficit avant-dernière année							8,290		(8,290)	-100.00%
TOTAL	945,452	975,759	952,644	996,123	961,815	974,616	1,008,706	1,039,456	30,750	3.05%
SURPLUS/DEFICIT		209		(8,290)		23,381				
Debt cost ratio	8.61%		8.81%		6.15%		3.96%	1.78%	-2.18%	-55.02%
Net budget/budget net	848,913		843,819		852,815		911,444	918,829	7,385	0.81%
Unconditional grant/subv. inconditionnelle	225,039		202,526		202,526		202,526	182,274	(20,252)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	623,874		641,293		650,289		708,918	736,555	27,637	3.90%
Municipal tax base/assiette fiscale	44,883,000		46,136,152		45,986,345		50,131,370	52,088,097	1,956,727	3.90%
Tax rate/taux de taxe	1.3900		1.3900		1.4141		1.4141	1.4141	(0.0001)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

MUNICIPALITY/MUNICIPALITÉ BALMORAL POPULATION 1,836	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	159,023	159,937	159,023	161,354	159,247	166,320	162,283	162,750	467	0.29%
Sale of Sewerage services/Tarif du service d'égout	159,022	151,171	159,023	148,942	159,247	153,527	162,282	162,749	467	0.29%
Other sales of service/ Autre ventes de services	5,400	10,330	10,751	5,400	13,100	5,400	13,100	13,100	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	174,852	170,852	169,696	164,696	169,696	171,696	164,890	172,067	7,177	4.35%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		7,927		9,722		9,803				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts						2,585				
Surplus from a previous year/ Excédent d'une année précédente	344	344	1,049	1,049	835	835	39	64	25	64.10%
TOTAL	498,641	500,561	499,541	491,163	502,125	510,166	502,594	510,730	8,136	1.62%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	118,465	133,241	121,681	119,476	134,082	141,060	140,808	141,892	1,084	0.77%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	39,150	25,474	37,627	29,248	26,986	29,929	29,151	14,200	(14,951)	-51.29%
Water System Debt Charges/Service de la dette pour service d'eau	276,635	276,619	276,140	278,307	277,950	276,296	233,096	243,828	10,732	4.60%
Sewer System Debt Charges/Service de la dette pour service d'égouts	64,391	64,392	64,093	64,093	63,107	62,817	99,539	110,810	11,271	11.32%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	498,641	499,726	499,541	491,124	502,125	510,102	502,594	510,730	8,136	1.62%
SURPLUS/DEFICIT		835		39		64				
Water Rate										
Sewer Rate										
Combined Rate	$ 455.00		$ 455.00		$ 467.00		$ 467.00	$ 467.00	$ -	0.00%

Municipality/municipalité: BAS-CARAQUET POPULATION: 1,689	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	527,875	527,875	547,474	547,474	555,670	555,670	567,644	596,098	28,454	5.01%
Unconditional grant/subvention inconditonnelle	248,957	248,957	224,051	224,051	224,051	224,051	224,051	201,646	(22,405)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	50,425	50,445	50,425	50,425	50,425	50,421	50,425	50,425	0	0.00%
Sale of services/vente de services	100	1,891	100	5,012	100	2,508	500	1,950	1,450	290.00%
Other revenue own source/autres revenus propres sources	11,100	22,356	11,400	17,444	11,300	14,571	11,400	20,461	9,061	79.48%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		15,000						3,494	3,494	100.00%
Other transfers/autres transferts						43,328		15,000	15,000	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	401	21,158	1,877	21,677	1,345	1,345	1,012	504	(508)	-50.20%
TOTAL	838,858	887,682	835,327	866,083	842,891	891,894	855,032	889,578	34,546	4.04%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	208,461	207,908	204,489	215,606	209,340	239,708	214,672	216,400	1,728	0.80%
Protective services/services de protection										
Police	152,650	152,650	152,650	152,650	152,650	147,103	145,254	150,321	5,067	3.49%
Fire-operating/service d'incendie	33,200	33,828	33,300	23,404	33,300	26,781	29,500	27,000	(2,500)	-8.47%
Water costs/coût de l'eau	50,000	50,000	45,000	45,000	45,000	45,000	40,000	40,000	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	4,000	3,944	4,000	3,719	4,000	3,654	4,000	4,000	0	0.00%
Transportation/transport	193,601	199,656	207,709	212,328	206,809	207,317	214,595	204,750	(9,845)	-4.59%
Environment health/hygiène	51,600	49,120	51,000	52,249	50,000	60,071	58,500	65,000	6,500	11.11%
Public health/santé publique										
Environmental development/urbanisme	18,516	11,878	15,729	17,112	17,232	15,523	16,732	27,026	10,294	61.52%
Recreation & culture/loisirs & culture	55,420	72,121	50,505	61,787	51,700	72,986	51,900	56,400	4,500	8.67%
Fiscal services/services financiers										
Debt cost/coût de la dette	71,410	75,129	70,945	70,840	72,682	73,247	79,874	98,595	18,721	23.44%
Transfers/transferts		30,103		10,376	178		5	86	81	1620.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	838,858	886,337	835,327	865,071	842,891	891,390	855,032	889,578	34,546	4.04%
SURPLUS/DEFICIT		1,345		1,012		504				
Debt cost ratio	8.51%		8.49%		8.62%		9.34%	11.08%	1.74%	18.64%
Net budget/budget net	776,832		771,525		779,721		791,695	797,744	6,049	0.76%
Unconditional grant/subv. inconditionnelle	248,957		224,051		224,051		224,051	201,646	(22,405)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	527,875		547,474		555,670		567,644	596,098	28,454	5.01%
Municipal tax base/assiette fiscale	39,802,950		40,444,139		41,046,935		41,358,664	42,736,520	1,377,856	3.33%
Tax rate/taux de taxe	1.3262		1.3537		1.3537		1.3725	1.3948	0.0223	1.63%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: BAS-CARAQUET POPULATION: 1,689	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	97,060	118,179	97,060	141,240	105,720	170,723	104,875	117,770	12,895	12.30%
Sale of Sewerage services/Tarif du service d'égout	145,508	144,495	146,949	146,432	148,979	153,665	151,109	153,346	2,237	1.48%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	50,000	50,000	45,000	45,000	45,000	45,000	40,000	40,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	11,000	11,757	11,000	13,409	11,000	12,416	11,000	13,000	2,000	18.18%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	423	423	1,192	1,192	198	198	1,951	448	(1,503)	-77.04%
TOTAL	303,991	324,854	301,201	347,273	310,897	382,002	308,935	324,564	15,629	5.06%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	82,000	72,218	82,500	81,332	84,000	112,133	99,000	115,000	16,000	16.16%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	74,000	86,312	74,000	63,956	102,000	70,517	118,500	101,000	(17,500)	-14.77%
Water System Debt Charges/Service de la dette pour service d'eau	130,088	128,511	107,016	105,682	106,793	106,392	45,500	39,173	(6,327)	-13.91%
Sewer System Debt Charges/Service de la dette pour service d'égouts	6,103	4,610	5,885	4,646	5,660	8,667	33,435	56,891	23,456	70.15%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		23,363		50,095						
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	11,800	9,642	31,800	39,611	12,444	83,845	12,500	12,500	0	0.00%
TOTAL	303,991	324,656	301,201	345,322	310,897	381,554	308,935	324,564	15,629	5.06%
SURPLUS/DEFICIT		198		1,951		448				
Water Rate:	$ 120.00		$ 175.00		$ 175.00		$ 175.00	$ 175.00	$ -	0.00%
Sewer Rate:	$ 131.25		$ 175.00		$ 175.00		$ 175.00	$ 175.00	$ -	0.00%
Combined Rate:	$ 251.25		$ 350.00		$ 350.00		$ 350.00	$ 350.00	$ -	0.00%

Municipality/municipalité BATH POPULATION: 592	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	243,219	243,219	251,339	251,339	270,147	270,147	277,865	280,910	3,045	1.10%
Unconditional grant/subvention inconditonnelle	54,724	54,729	49,249	49,249	49,249	49,248	49,249	44,324	(4,925)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	18,855	56,798	19,220	26,406	1,204	1,379	1,204	1,063	(141)	-11.71%
Sale of services/vente de services	24,450	16,281	33,061	51,525	36,596	35,459	34,295	34,670	375	1.09%
Other revenue own source/autres revenus propres sources	5,256	19,468	5,089	58,458	6,565	7,962	6,805	6,293	(512)	-7.52%
Other unconditional transfers/autres transf. inconditionnels								1,880	1,880	100.00%
Cond. transfers other sources/transf. cond. autres sources	6,000									
Other transfers/autres transferts					66					
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	352,504	390,495	357,958	436,977	363,827	364,195	369,418	369,140	(278)	-0.08%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	51,393	60,805	55,114	65,947	58,283	68,350	61,194	62,835	1,641	2.68%
Protective services/services de protection										
Police	54,094	54,094	54,094	54,094	54,094	51,708	50,912	52,688	1,776	3.49%
Fire-operating/service d'incendie	22,610	22,610	28,169	28,169	31,660	31,660	37,774	35,885	(1,889)	-5.00%
Water costs/coût de l'eau	26,148	26,148	20,058	18,658	15,468	15,468	19,432		(19,432)	-100.00%
Emergency measures/mesures d'urgence	4,000	4,847				566				
Other/autre	2,000	2,200	2,000	2,200	2,200	2,200	2,200	2,200	0	0.00%
Transportation/transport	81,110	86,597	90,535	96,809	73,341	86,497	72,853	73,178	325	0.45%
Environment health/hygiène	28,404	34,586	26,826	27,286	27,156	27,384	27,156	26,220	(936)	-3.45%
Public health/santé publique										
Environmental development/urbanisme	15,996	16,567	16,000	15,185	22,190	20,509	18,842	17,096	(1,746)	-9.27%
Recreation & culture/loisirs & culture	50,839	81,910	51,269	119,751	51,668	59,140	61,663	64,409	2,746	4.45%
Fiscal services/services financiers										
Debt cost/coût de la dette	12,406		12,841		12,161		12,476	7,688	(4,788)	-38.38%
Transfers/transferts		12,233		12,672		11,912	70	136		
Deficit 2nd previous year/déficit avant-dernière année	3,504	3,504	1,052	1,052	15,606	15,606	4,846	26,805	21,959	453.14%
TOTAL	352,504	406,101	357,958	441,823	363,827	391,000	369,418	369,140	(278)	-0.08%
SURPLUS/DEFICIT		(15,606)		(4,846)		(26,805)				
Debt cost ratio	3.52%		3.59%		3.34%		3.38%	2.08%	-1.29%	-38.33%
Net budget/budget net	297,943		300,588		319,396		327,114	325,234	(1,880)	-0.57%
Unconditional grant/subv. inconditionnelle	54,724		49,249		49,249		49,249	44,324	(4,925)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	243,219		251,339		270,147		277,865	280,910	3,045	1.10%
Municipal tax base/assiette fiscale	18,287,113		18,480,847		19,863,710		19,990,100	20,209,146	219,046	1.10%
Tax rate/taux de taxe	1.3300		1.3600		1.3600		1.3900	1.3900	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: BATH POPULATION: 592	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	50,735	49,720	61,445	59,032	60,796	55,735	72,373	76,518	4,145	5.73%
Sale of Sewerage services/Tarif du service d'égout	120,087	121,321	120,087	120,470	119,945	116,299	118,400	124,460	6,060	5.12%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	26,148	26,148	20,058	18,658	15,468	15,468	19,432		(19,432)	-100.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	665	174	665	1,208	665	542	665	1,079	414	62.26%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		83,195		3,000		1,600				
Surplus from a previous year/ Excédent d'une année précédente	3,708	3,708								
TOTAL	201,343	284,266	202,255	202,368	196,874	189,644	210,870	202,057	(8,813)	-4.18%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	23,500	44,239	22,331	35,272	30,783	38,137	33,956	36,867	2,911	8.57%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	33,498	26,820	35,790	27,240	33,375	30,327	33,864	39,543	5,679	16.77%
Water System Debt Charges/Service de la dette pour service d'eau	53,003	127,947	51,560	46,311	46,740	81,669	51,630	44,150	(7,480)	-14.49%
Sewer System Debt Charges/Service de la dette pour service d'égouts	88,338	91,221	85,933	90,409	77,900	37,486	86,051	73,583	(12,468)	-14.49%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	3,004		2,200							
Deficit from a previous year/Déficit d'une année précédente			4,441	4,441	8,076	8,076	5,369	7,914	2,545	47.40%
Other Fiscal services/Autres services financiers		2,115		4,064		1,863				
TOTAL	201,343	292,342	202,255	207,737	196,874	197,558	210,870	202,057	(8,813)	-4.18%
SURPLUS/DEFICIT		(8,076)		(5,369)		(7,914)				
Water Rate:	$ 138.00		$ 140.00		$ 140.00		$ 192.00	$ 200.00	$ 8.00	4.17%
Sewer Rate:	$ 322.00		$ 340.00		$ 340.00		$ 328.00	$ 340.00	$ 12.00	3.66%
Combined Rate:	$ 460.00		$ 480.00		$ 480.00		$ 520.00	$ 540.00	$ 20.00	3.85%

Municipality/municipalité BELLEDUNE POPULATION: 1,923	2000 BUDGET BUDGET	2000 AUDIT VERIFICATION	2001 BUDGET BUDGET	2001 AUDIT VERIFICATION	2002 BUDGET BUDGET	2002 AUDIT VERIFICATION	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,854,036	***1,904,443***	1,868,378	1,868,378	1,941,568	1,941,569	2,471,245	2,943,961	472,716	19.13%
Unconditional grant/subvention inconditonnelle	47,172		45,364	45,364	45,364	45,364	45,364	40,828	(4,536)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	311,019	312,483	318,569	323,349	323,351	389,222	394,698	395,135	437	0.11%
Sale of services/vente de services	57,000	59,928	31,000	31,912	32,053	75,907	53,237	47,037	(6,200)	-11.65%
Other revenue own source/autres revenus propres sources	21,725	1,137						6,400	6,400	100.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources							10,400	13,400	3,000	28.85%
Other transfers/autres transferts		328,197		76,623	9,302	99,148	4,502	1,534	(2,968)	-65.93%
Surplus 2nd previous year/surplus d'avant-dernière année	1,644	1,644		1,715	6,549	4,550		1,253	1,253	100.00%
TOTAL	2,292,596	2,607,832	2,263,311	2,347,341	2,358,187	2,555,760	2,979,446	3,449,548	470,102	15.78%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	323,791	321,855	338,067	332,510	455,608	451,568	506,460	545,453	38,993	7.70%
Protective services/services de protection										
Police	177,160	177,160	177,160	177,160	177,160	168,324	384,469	425,000	40,531	10.54%
Fire-operating/service d'incendie	150,195	133,361	140,290	145,770	135,600	164,579	152,200	158,060	5,860	3.85%
Water costs/coût de l'eau	26,000	26,000	24,728	24,728	16,237	16,237	15,888	16,180	292	1.84%
Emergency measures/mesures d'urgence	300,689	294,764	308,239	301,837	312,851	375,950	370,198	373,135	2,937	0.79%
Other/autre	7,000	5,935	7,000	5,988	7,000	5,958	7,000	7,000	0	0.00%
Transportation/transport	355,170	327,624	351,460	328,538	390,600	398,949	496,250	812,900	316,650	63.81%
Environment health/hygiène	139,755	139,723	137,211	132,071	137,200	145,106	140,000	147,700	7,700	5.50%
Public health/santé publique										
Environmental development/urbanisme	174,045	177,522	176,977	171,905	184,180	146,404	287,400	305,700	18,300	6.37%
Recreation & culture/loisirs & culture	259,865	235,506	262,880	240,402	147,160	158,292	229,000	224,700	(4,300)	-1.88%
Fiscal services/services financiers										
Debt cost/coût de la dette	171,976	160,059	195,580	196,698	231,902	292,865	348,436	361,000	12,564	3.61%
Transfers/transferts	206,950	603,773	143,435	290,618	162,689	230,275	41,261	72,720	31,459	76.24%
Deficit 2nd previous year/déficit avant-dernière année			284				884		(884)	-100.00%
TOTAL	2,292,596	2,603,282	2,263,311	2,348,225	2,358,187	2,554,507	2,979,446	3,449,548	470,102	15.78%
SURPLUS/DÉFICIT		4,550		(884)		1,253				
Debt cost ratio	7.50%		8.64%		9.83%		11.69%	10.47%	-1.23%	-10.51%
Net budget/budget net	1,901,208		1,913,742		1,986,932		2,516,609	2,984,789	468,180	18.60%
Unconditional grant/subv. inconditionnelle	47,172		45,364		45,364		45,364	40,828	(4,536)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,854,036		1,868,378		1,941,568		2,471,245	2,943,961	472,716	19.13%
Municipal tax base/assiette fiscale	201,582,300		203,136,799		202,539,591		245,551,500	291,514,897	45,963,397	18.72%
Tax rate/taux de taxe	0.9197		0.9198		0.9586		1.0064	1.0099	0.0035	0.35%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: BELLEDUNE POPULATION: 1,923	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	13,500	18,119	13,500		8,743	8,743	8,579	11,759	3,180	37.07%
Sale of Sewerage services/Tarif du service d'égout	4,500		4,500							
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	26,000	26,000	24,728	24,728	16,237	16,237	15,888	16,180	292	1.84%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				2,149						
Surplus from a previous year/ Excédent d'une année précédente	1,398	1,398	788	788	1,392	1,392				
TOTAL	45,398	45,517	43,516	27,665	26,372	26,372	24,467	27,939	3,472	14.19%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	13,500	16,500	15,500	3,142	1,392					
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	4,500		2,500							
Water System Debt Charges/Service de la dette pour service d'eau							24,443	24,893	450	1.84%
Sewer System Debt Charges/Service de la dette pour service d'égouts	24,903	9,000	24,543	9,000	24,980	10,000				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	2,495	1,500	973							
Deficit from a previous year/Déficit d'une année précédente							24	3,046	3,022	12591.67%
Other Fiscal services/Autres services financiers		17,125		15,547		19,418				
TOTAL	45,398	44,125	43,516	27,689	26,372	29,418	24,467	27,939	3,472	14.19%
SURPLUS/DEFICIT		1,392		(24)		(3,046)				
Water Rate:										
Sewer Rate:										
Combined Rate:										

Municipality/municipalité BERTRAND POPULATION: 1,269	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	390,206	390,206	390,608	390,608	402,539	402,539	423,309	438,390	15,081	3.56%
Unconditional grant/subvention inconditonnelle	154,866	154,866	139,373	139,373	139,373	139,373	139,373	125,436	(13,937)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	76,322	78,991	76,322	79,004	76,322	80,183	76,822	81,322	4,500	5.86%
Sale of services/vente de services	23,700	16,424	16,200	12,949	16,100	15,625	14,000	17,000	3,000	21.43%
Other revenue own source/autres revenus propres sources	6,350	2,889	5,750	2,520	5,550	1,576	1,950	2,950	1,000	51.28%
Other unconditional transfers/autres transf. inconditionnels								5,646	5,646	100.00%
Cond. transfers other sources/transf. cond. autres sources	4,000	3,416	4,000	2,275	4,000	2,306	5,000	5,000	0	0.00%
Other transfers/autres transferts		18,433		47,675		7,807				
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	655,444	665,225	632,253	674,404	643,884	649,409	660,454	675,744	15,290	2.32%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	102,010	100,382	108,575	108,812	112,432	110,713	112,463	117,497	5,034	4.48%
Protective services/services de protection										
Police	118,594	118,594	118,594	118,594	119,094	111,499	109,634	113,441	3,807	3.47%
Fire-operating/service d'incendie	25,800	26,760	26,500	28,086	29,350	29,324	30,800	30,700	(100)	-0.32%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre		2,480		2,476	2,400	1,964	2,000	1,800	(200)	-10.00%
Transportation/transport	171,200	176,542	173,900	189,072	181,800	209,447	179,800	218,050	38,250	21.27%
Environment health/hygiène	61,300	60,935	61,900	62,066	63,900	60,321	64,300	67,050	2,750	4.28%
Public health/santé publique										
Environmental development/urbanisme	7,950	10,358	9,050	12,909	11,050	10,111	10,150	13,272	3,122	30.76%
Recreation & culture/loisirs & culture	47,050	41,937	49,650	56,635	43,650	38,365	37,850	40,615	2,765	7.31%
Fiscal services/services financiers										
Debt cost/coût de la dette	61,717	63,130	68,655	73,973	59,064	64,105	63,802	51,017	(12,785)	-20.04%
Transfers/transferts		25,427		56,010		14,718				
Deficit 2nd previous year/déficit avant-dernière année	59,823	59,824	15,429	15,429	21,144	21,144	49,655	22,302	(27,353)	-55.09%
TOTAL	655,444	686,369	632,253	724,062	643,884	671,711	660,454	675,744	15,290	2.32%
SURPLUS/DEFICIT		(21,144)		(49,658)		(22,302)				
Debt cost ratio	9.42%		10.86%		9.17%		9.66%	7.55%	-2.11%	-21.85%
Net budget/budget net	545,072		529,981		541,912		562,682	563,826	1,144	0.20%
Unconditional grant/subv. inconditionnelle	154,866		139,373		139,373		139,373	125,436	(13,937)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	390,206		390,608		402,539		423,309	438,390	15,081	3.56%
Municipal tax base/assiette fiscale	29,828,150		29,798,200		30,019,100		30,300,650	30,894,100	593,450	1.96%
Tax rate/taux de taxe	1.3082		1.3108		1.3409		1.3970	1.4190	0.0220	1.57%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité BLACKS HARBOUR POPULATION: 1,082	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	610,695	610,695	647,694	647,694	670,730	670,730	723,116	767,143	44,027	6.09%
Unconditional grant/subvention inconditionnelle	184,734	184,734	166,253	166,253	166,253	166,253	166,253	149,628	(16,625)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	26,700	42,018	29,500	33,503	32,324	36,027	32,324	33,538	1,214	3.76%
Sale of services/vente de services	63,584	67,784	62,790	66,458	63,910	65,925	66,390	64,397	(1,993)	-3.00%
Other revenue own source/autres revenus propres sources	59,008	30,459	21,680	25,429	16,884	19,979	15,705	38,096	22,391	142.57%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	18,900	12,954		13,859		18,651				
Other transfers/autres transferts	11,691	43,583	42,120	28,275	38,885		19,958	33,083	13,125	65.76%
Surplus 2nd previous year/surplus d'avant-dernière année	1,547							129	129	100.00%
TOTAL	976,859	992,227	970,037	981,471	988,986	977,565	1,023,746	1,086,014	62,268	6.08%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	152,621	146,756	166,753	158,292	175,111	164,064	189,689	196,765	7,076	3.73%
Protective services/services de protection										
Police	224,026	223,385	220,926	236,253	202,072	211,881	166,912	170,235	3,323	1.99%
Fire-operating/service d'incendie	65,669	60,805	70,136	71,279	95,601	77,743	90,197	99,222	9,025	10.01%
Water costs/coût de l'eau	58,008	51,508	58,000	56,000	58,000	51,000	58,000	58,000	0	0.00%
Emergency measures/mesures d'urgence	2,568	1,037	1,653	1,740	1,500	1,174	2,028	3,653	1,625	80.13%
Other/autre	2,730	2,896	3,835	3,329	3,855	4,009	4,375	4,065	(310)	-7.09%
Transportation/transport	129,017	127,163	141,176	132,399	141,886	143,344	138,253	157,352	19,099	13.81%
Environment health/hygiène	42,375	43,548	44,950	44,210	45,250	43,832	44,750	50,405	5,655	12.64%
Public health/santé publique	3,000				11,000	2,750	21,565	15,850	(5,715)	-26.50%
Environmental development/urbanisme	47,186	47,252	35,256	33,094	41,075	68,464	65,021	20,743	(44,278)	-68.10%
Recreation & culture/loisirs & culture	100,276	113,076	98,411	105,176	102,263	112,851	112,671	134,337	21,666	19.23%
Fiscal services/services financiers										
Debt cost/coût de la dette	96,383	50,147	69,666	41,974	43,947	37,229	56,153	100,887	44,734	79.66%
Transfers/transferts	53,000	125,810	59,275	97,727	66,270	57,939	74,130	74,500	370	0.50%
Deficit 2nd previous year/déficit avant-dernière année					1,156	1,156	2		(2)	-100.00%
TOTAL	976,859	993,383	970,037	981,473	988,986	977,436	1,023,746	1,086,014	62,268	6.08%
SURPLUS/DÉFICIT		(1,156)		(2)		129				
Debt cost ratio	9.87%		7.18%		4.44%		5.49%	9.29%	3.80%	69.36%
Net budget/budget net	795,429		813,947		836,983		889,369	916,771	27,402	3.08%
Unconditional grant/subv. inconditionnelle	184,734		166,253		166,253		166,253	149,628	(16,625)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	610,695		647,694		670,730		723,116	767,143	44,027	6.09%
Municipal tax base/assiette fiscale	44,362,350		45,262,938		46,547,900		50,091,450	51,333,535	1,242,085	2.48%
Tax rate/taux de taxe	1.3766		1.4310		1.4409		1.4436	1.4944	0.0508	3.52%

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MUNICIPALITY/ MUNICIPALITÉ: BLACKS HARBOUR POPULATION: 1,082	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	101,852	208,473	102,650	239,099	103,489	241,955	103,942	104,919	977	0.94%
Sale of Sewerage services/Tarif du service d'égout	110,353		111,019		106,826		107,546	108,526	980	0.91%
Other sales of service/ Autre ventes de services					5100		5100	5370	270	5.29%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	58,008	51,508	58,000	56,000	58,000	51,000	58,000	58,000	0	0.00%
Frontage Fees/Frais de façade					52499		10465	126967	116,502	1113.25%
Other revenue from own sources/ Autre revenus propres sources	18648	18730	13345	18000	29735	29000	35120		(35,120)	-100.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts	5000		42000		33700		13305		(13,305)	-100.00%
Surplus from a previous year/ Excédent d'une année précédente	1966	1966			7244	7244	519	29	(490)	-94.41%
TOTAL	295,827	280,677	327,014	313,099	396,593	329,199	333,997	403,811	69,814	20.90%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	68,291	56,968	61,704	63,399	69,283	56,382	64,319	65,201	882	1.37%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	65,804	66,638	75,103	84,412	90,615	100,939	91,771	132,710	40,939	44.61%
Water System Debt Charges/Service de la dette pour service d'eau	42,950	43,162	46,669	46,060	42,538	44,440	41,892	43,395	1,503	3.59%
Sewer System Debt Charges/Service de la dette pour service d'égouts	108,432	91,570	104,188	106,522	154,657	103,706	112,781	145,805	33,024	29.28%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	10,350	7,900	39,350		39,500		10,015	9,000	(1,015)	-10.13%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers		7195		12187		23703	13219	7700	(5,519)	-41.75%
TOTAL	295,827	273,433	327,014	312,580	396,593	329,170	333,997	403,811	69,814	20.90%
SURPLUS/DEFICIT		7,244		519		29				
Water Rate:	$ 226.50		$ 267.00		$ 267.00		$ 267.00	$ 267.00	$ -	0.00%
Sewer Rate:	$ 226.50		$ 267.00		$ 267.00		$ 267.00	$ 267.00	$ -	0.00%
Combined Rate:	$ 453.00		$ 453.00		$ 453.00		$ 453.00	$ 534.00	$ 81.00	17.88%

Municipality/municipalité BLACKVILLE POPULATION 1,015	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	348,126	348,126	369,740	369,740	388,850	388,850	397,914	411,392	13,478	3.39%
Unconditional grant/subvention inconditionnelle	89,042	89,042	80,135	80,135	80,135	80,135	80,135	72,121	(8,014)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	55,235	50,864	53,131	59,952	49,189	55,819	73,086	50,227	(22,859)	-31.28%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	13,476	16,851	19,656	17,403	13,056	16,333	13,056	13,520	464	3.55%
Other unconditional transfers/autres transf. inconditionnels				15,123				1,489	1,489	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	2,012	2,012					159		(159)	-100.00%
							67	391	324	483.58%
TOTAL	507,891	506,895	522,662	542,353	531,230	541,137	564,417	549,140	(15,277)	-2.71%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	117,064	127,498	118,926	131,570	112,185	117,547	114,562	114,703	141	0.12%
Protective services/services de protection										
Police	146,000	146,000	156,000	156,000	160,000	160,000	160,000	170,000	10,000	6.25%
Fire-operating/service d'incendie	41,700	46,473	38,475	58,146	44,475	38,330	38,475	38,475	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	600	753	1,000		1,000		1,000		(1,000)	-100.00%
Other/autre	3,500	3,656	3,500	3,452	3,500	3,399	3,500	3,500	0	0.00%
Transportation/transport	111,532	103,246	115,032	111,704	111,090	105,088	109,446	107,429	(2,017)	-1.84%
Environment health/hygiène	37,795	36,898	37,795	36,068	38,560	37,735	39,060	39,060	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	4,700	4,045	5,400	8,676	7,098	4,468	6,098	6,100	2	0.03%
Recreation & culture/loisirs & culture	31,000	32,834	31,000	26,731	30,200	26,727	30,000	33,000	3,000	10.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	1,000	681	500	905	1,500	729	14,675	13,949	(726)	-4.95%
Transfers/transferts	13,000	6,188	9,000	3,000	20,245	45,346	47,601	22,924	(24,677)	-51.84%
Deficit 2nd previous year/déficit avant-dernière année			6,034	6,034	1,377	1,377				
TOTAL	507,891	508,272	522,662	542,286	531,230	540,746	564,417	549,140	(15,277)	-2.71%
SURPLUS/DEFICIT		(1,377)		67		391				
Debt cost ratio	0.20%		0.10%		0.28%		2.60%	2.54%	(0.0006)	-2.30%
Net budget/budget net	437,168		449,875		468,985		478,049	483,513	5,464	1.14%
Unconditional grant/subv. inconditionnelle	89,042		80,135		80,135		80,135	72,121	(8,014)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	348,126		369,740		388,850		397,914	411,392	13,478	3.39%
Municipal tax base/assiette fiscale	32,070,250		32,678,426		33,771,450		34,216,450	34,777,457	561,007	1.64%
Tax rate/taux de taxe	1.0855		1.1314		1.1514		1.1629	1.1629	0.0200	1.72%

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MUNICIPALITY/ MUNICIPALITÉ: BLACKVILLE POPULATION: 1,015	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	10,675	13,887	10,745	9,563	21,490	20,890	32,235	32,235	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	900	22,333	900		900		900		(900)	-100.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	6,782			2,129	7,010	7,010	5,916	767	(5,149)	-67.04%
TOTAL	18,357	36,220	11,645	11,692	29,400	27,900	39,051	33,002	(6,049)	-15.49%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	7,500	5,973	4,620	3,666	12,400	8,900	12,400	12,400	0	0.00%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts		904		1,192		1,233				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	9,857	22,333	2,271	918	15,000	17,000	24,651	18,502	(6,149)	-24.94%
Deficit from a previous year/Déficit d'une année précédente			4,652							
Other Fiscal services/Autres services financiers	1,000		100		2,000		2,000	2,100	100	5.00%
TOTAL	18,357	29,210	11,643	5,776	29,400	27,133	39,051	33,002	(6,049)	-15.49%
SURPLUS/DEFICIT		7,010		5,916		767				
Water Rate:										
Sewer Rate:	$ 35.00		$ 35.00		$ 70.00		$ 105.00	$ 105.00	$ -	0.00%
Combined Rate:	$ 35.00		$ 35.00		$ 70.00		$ 105.00	$ 105.00	$ -	0.00%

Municipality/municipalité BRISTOL POPULATION: 719	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	364,877	364,877	364,877	364,877	414,964	414,964	445,811	463,475	17,664	3.96%
Unconditional grant/subvention inconditionnelle	22,946	22,946	20,650	20,650	20,650	20,650	20,650	18,585	(2,065)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	42,068	48,980	44,252	50,346	51,397	50,470	50,474	51,474	1,000	1.98%
Sale of services/vente de services	500	350	500		500		700	1,000	300	42.86%
Other revenue own source/autres revenus propres sources	7,050	6,488	7,650	26,185	2,150	9,407	2,650	3,325	675	25.47%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	6,000	4,765	6,100	9,632	6,100	13,254	6,000	6,000	0	0.00%
Other transfers/autres transferts	4,000	4,000	4,000	4,000	4,144	4,143	4,094	4,000	(94)	-2.30%
Surplus 2nd previous year/surplus d'avant dernière année			7,570	7,570			28,135		(28,135)	-100.00%
TOTAL	447,441	452,606	455,599	483,258	499,905	517,908	558,514	547,859	(10,655)	-1.91%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	82,510	100,362	83,396	92,031	87,732	89,794	96,178	91,000	(5,178)	-5.38%
Protective services/services de protection										
Police	60,802	60,802	60,802	60,802	60,802	61,570	61,834	63,991	2,157	3.49%
Fire operating/service d'incendie	36,500	37,728	39,800	33,692	38,250	38,637	40,400	40,400	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence		3,882				713		1,500	1,500	100.00%
Other/autre	3,718	3,363	3,720	3,574	3,720	4,237	12,500	12,500	0	0.00%
Transportation/transport	135,330	136,825	131,000	116,883	158,000	176,718	183,979	169,000	(14,979)	-8.14%
Environment health/hygiène	34,500	33,478	35,000	34,435	35,000	35,249	36,000	36,000	0	0.00%
Public health/santé publique	8,000	1,771	2,000	3,120	2,000	1,476	4,000	4,000	0	0.00%
Environmental development/urbanisme	22,900	18,422	23,000	24,283	20,300	29,874	24,500	20,000	(4,500)	-18.37%
Recreation & culture/loisirs & culture	47,700	44,832	49,540	49,005	45,000	46,793	69,300	65,655	(3,645)	-5.26%
Fiscal services/services financiers										
Debt cost/coût de la dette	21,928	25,590	28,332	28,715	25,879	26,629	29,823	26,720	(3,103)	-10.40%
Transfers/transferts		4,900		8,377				25		
Deficit 2nd previous year/déficit avant dernière année	3,653	3,653			23,222	23,223		17,068	17,068	100.00%
TOTAL	447,441	475,826	455,599	455,121	499,905	534,976	558,514	547,859	(10,655)	-1.91%
SURPLUS/DÉFICIT		(23,220)		28,135		(17,068)				
Debt cost ratio	4.90%		6.22%		5.19%		5.34%	4.88%	-0.46%	-8.66%
Net budget/budget net	387,623		385,527		430,614		466,461	482,060	15,599	3.34%
Unconditional grant/subv. inconditionnelle	22,946		20,650		20,650		20,650	18,585	(2,065)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	364,877		364,877		414,964		445,811	463,675	17,664	3.96%
Municipal tax base/assiette fiscale	33,002,397		30,478,948		32,409,450		34,137,420	34,998,721	861,301	2.52%
Tax rate/taux de taxe	1.1036		1.1971		1.2804		1.3059	1.3243	0.0183	1.40%

MUNICIPALITY/MUNICIPALITÉ: BRISTOL POPULATION 719	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	106,810	111,525	108,990	117,348	121,072	121,940	121,851	121,352	(499)	-0.41%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade	5,300		5,400		2,500		1,900	2,000	0	0.00%
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente										
TOTAL	112,110	111,525	114,390	117,348	123,572	121,940	123,851	123,352	(499)	-0.40%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	14,618	45,652	27,838	35,979	37,500	36,452	40,447	67,948	27,501	67.99%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	78,938	77,661	79,677	80,977	78,619	85,331	46,921	26,015	(20,906)	-44.56%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves							30,000	5,000	(25,000)	-83.33%
Deficit from a previous year/Déficit d'une année précédente	18,554	18,554	6,875	6,875	30,342	30,342	6,483	0	(6,483)	-100.00%
Other Fiscal services/Autres services financiers								1,500	1,500	100.00%
TOTAL	112,110	141,867	114,390	123,831	146,461	152,125	123,851	100,463	(23,388)	-18.88%
SURPLUS/DEFICIT		(30,342)		(6,483)	(22,889)	(30,185)		22,889	22,889	100.00%
Water Rate	$ 311.40		$ 311.00		$ 311.00		$ 311.00	$ 311.00	$ -	0.00%
Sewer Rate	$ 311.40		$ 311.00		$ 311.00		$ 311.00	$ 311.00	$ -	0.00%
Combined Rate										

Municipality/municipalité CAMBRIDGE NARROWS / POPULATION 654	2000 BUDGET / BUDGET	2000 AUDIT / VÉRIFIC.	2001 BUDGET / BUDGET	2001 AUDIT / VÉRIFIC.	2002 BUDGET / BUDGET	2002 AUDIT / VÉRIFIC.	2003 BUDGET / BUDGET	2004 BUDGET / BUDGET	Increase [decrease] / augmentation [diminution]	Change % / Changement %
REVENUE/REVENUS										
Warrant/mandat	379,491	379,491	403,750	403,750	469,318	469,318	464,749	512,194	47,445	10.21%
Unconditional grant/subvention inconditionnelle	48,820	48,820	43,936	43,936	43,936	43,936	43,936	39,543	(4,393)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements										
Sale of services/vente de services			2,500							
Other revenue own source/autres revenus propres sources	1,300	3,861	8,550	3,418	4,150	2,235	4,144	2,300	(1,844)	-44.50%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		17,684		10,231		35,462				
Other transfers/autres transferts					6,000		5	76	70	1166.67%
Surplus 2nd previous year/surplus d'avant-dernière année	20,813	20,813			44,764	44,764		10,419	10,419	100.00%
TOTAL	450,424	469,669	458,736	461,335	568,168	595,716	512,835	564,532	51,697	10.08%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	111,865	86,603	76,551	109,939	83,236	83,953	83,000	100,480	17,480	21.06%
Protective services/services de protection										
Police	54,524	54,524	54,524	54,524	54,524	55,814	56,244	58,206	1,962	3.49%
Fire-operating/service d'incendie	28,910	29,415	12,500	28,216	28,150	28,368	26,665	31,970	5,305	19.89%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	5,600	800	2,000	100	1,000		1,000	1,000	0	0.00%
Other/autre	1,400	2,050	2,000	756	2,000	1,800	2,000	2,000	0	0.00%
Transportation/transport	177,500	177,379	175,505	154,044	187,500	185,205	176,475	194,600	18,125	10.27%
Environment health/hygiène	34,565	34,110	34,565	38,433	39,800	41,795	38,000	39,215	1,215	3.20%
Public health/santé publique	4,000	1,935	2,000	4,134	3,000	2,432	5,000	5,000	0	0.00%
Environmental development/urbanisme	19,500	12,491	14,000	11,781	17,500	12,532	20,000	28,000	8,000	40.00%
Recreation & culture/loisirs & culture	12,000	14,607	5,500	8,761	11,000	7,649	12,500	16,700	4,200	33.60%
Fiscal services/services financiers										
Debt cost/coût de la dette	500	728	700	617	700	801	700	700	0	0.00%
Transfers/transferts		6,261		43,799	139,758	165,246	18,591	86,661	68,070	366.14%
Deficit 2nd previous year/déficit avant-dernière année			78,891	78,891			72,660		(72,660)	-100.00%
TOTAL	450,424	420,905	458,736	533,995	568,168	585,797	512,835	564,532	51,697	10.08%
SURPLUS/DÉFICIT		44,764		(72,660)		10,419				
Debt cost ratio	0.11%		0.15%		0.12%		0.14%	0.12%	-0.01%	-9.16%
Net budget/budget net	428,311		447,686		513,254		508,685	551,737	43,052	8.46%
Unconditional grant/subv. inconditionnelle	48,820		43,936		43,936		43,936	39,543	(4,393)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	379,491		403,750		469,318		464,749	512,194	47,445	10.21%
Municipal tax base/assiette fiscale	35,125,651		36,373,966		42,280,878		41,869,350	46,143,611	4,274,261	10.21%
Tax rate/taux de taxe	1.0804		1.1100		1.1100		1.1100	1.1100	0.0000	0.00%

Municipality/municipalité CANTERBURY POPULATION 399	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	100,695	100,695	101,518	101,518	117,980	117,940	121,619	124,830	3,211	2.64%
Unconditional grant/subvention inconditonnelle	36,326	36,326	32,692	33,422	32,692	33,156	32,692	29,422	(3,270)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	27,979	29,921	31,480	32,692	31,209	32,692	32,436	26,280	(6,156)	-18.98%
Sale of services/vente de services		396								
Other revenue own source/autres revenus propres sources	2,400	9,135	2,400	8,689	2,400	2,092	5,974		(5,974)	-100.00%
Other unconditional transfers/autres transf. inconditionnels								1,072	1,072	100.00%
Cond. transfers other sources/transf. cond. autres sources		5,568		8,317		7,020				
Other transfers/autres transferts								135	135	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	817	817	105	105	941	941	131	2,621	2,490	1900.76%
TOTAL	168,217	182,858	168,195	184,743	185,222	193,841	192,852	184,360	(8,492)	-4.40%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	26,519	32,897	26,510	35,178	38,668	42,738	43,747	44,083	336	0.77%
Protective services/services de protection										
Police	35,690	35,690	35,690	35,690	35,690	34,658	34,314	35,511	1,197	3.49%
Fire-operating/service d'incendie	23,100	24,010	23,100	25,973	23,600	23,920	23,600	31,000	7,400	31.36%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	3,300	3,400	3,300	2,820	3,300	3,526	5,000	5,000	0	0.00%
Transportation/transport	35,066	30,944	35,066	30,895	38,766	32,735	38,766	41,766	3,000	7.74%
Environment health/hygiène	21,752	20,114	21,752	20,481	22,500	20,809	22,500	22,500	0	0.00%
Public health/santé publique										
Environmental development/urbanisme		11,328								
Recreation & culture/loisirs & culture	3,000	1,641	3,000	13,798	3,000	5,764	4,500	4,500	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	19,790	19,790	19,777	19,777	19,658	27,070	20,425		(20,425)	-100.00%
Transfers/transferts		2,103			40					
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	168,217	181,917	168,195	184,612	185,222	191,220	192,852	184,360	(8,492)	-4.40%
SURPLUS/DEFICIT		941		131		2,621				
Debt cost ratio	11.76%		11.76%		10.61%		10.59%	0.00%	(0.1059)	-100.00%
Net budget/budget net	137,021		134,210		150,672		154,311	154,252	(59)	-0.04%
Unconditional grant/subv. inconditionnelle	36,326		32,692		32,692		32,692	29,422	(3,270)	-10.00%
Federal payment in lieu of taxes/paiement fédéral tenant lieu d'impôt										
Warrant/mandat	100,695		101,518		117,980		121,619	124,830	3,211	2.64%
Municipal tax base/assiette fiscale	8,127,186		8,080,350		9,592,120		9,984,650	10,165,050	180,400	1.81%
Tax rate/taux de taxe	1.2390		1.2564		1.2300		1.2181	1.2280	0.0100	0.82%

Municipality/municipalité CAP-PELE POPULATION: 2,266	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	930,472	930,472	967,605	967,605	1,021,598	1,021,598	1,116,417	1,193,717	77,300	6.92%
Unconditional grant/subvention inconditonnelle	235,597	235,597	212,028	212,028	212,028	212,028	212,028	190,826	(21,202)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	65,010	58,798	58,728	58,729	58,812	58,811	60,351	60,163	(188)	-0.31%
Sale of services/vente de services	95,300	98,477	108,227	112,191	112,622	110,447	118,364	322,193	203,829	172.21%
Other revenue own source/autres revenus propres sources	75,263	77,231	77,653	90,281	87,187	101,465	73,061	79,135	6,074	8.31%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	40,000	40,000	45,000	45,000	55,083	55,000	55,005	60,268	5,263	9.57%
Surplus 2nd previous year/surplus d'avant-dernière année	10,124	10,124	3,659	3,662	9,028	9,028	893	10,771	9,878	1106.16%
TOTAL	1,451,766	1,450,699	1,472,900	1,489,496	1,556,358	1,568,377	1,636,119	1,917,073	280,954	17.17%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	316,460	290,225	305,336	302,606	320,538	348,242	325,932	354,860	28,928	8.88%
Protective services/services de protection										
Police	213,000	220,413	243,000	223,244	245,000	226,718	245,000	247,000	2,000	0.82%
Fire-operating/service d'incendie	67,150	71,649	69,250	62,808	71,390	72,266	82,056	82,356	300	0.37%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	14,345	1,764	14,345	3,883	13,623	3,800	8,623	8,623	0	0.00%
Other/autre										
Transportation/transport	219,602	212,509	226,362	219,697	243,422	248,314	265,609	282,890	17,281	6.51%
Environment health/hygiène	64,574	66,283	70,091	70,090	78,882	78,880	80,019	81,388	1,369	1.71%
Public health/santé publique										
Environmental development/urbanisme	54,156	50,195	51,464	52,733	54,041	49,000	77,471	84,084	6,613	8.54%
Recreation & culture/loisirs & culture	237,273	238,169	250,777	250,463	260,969	258,466	288,573	566,089	277,516	96.17%
Fiscal services/services financiers										
Debt cost/coût de la dette	265,206	126,893	242,275	141,551	268,493	109,408	262,836	209,783	(53,053)	-20.18%
Transfers/transferts		163,571		161,528		162,512				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	1,451,766	1,441,671	1,472,900	1,488,603	1,556,358	1,557,606	1,636,119	1,917,073	280,954	17.17%
SURPLUS/DEFICIT		9,028		893		10,771				
Debt cost ratio	18.27%		16.45%		17.25%		16.06%	10.94%	-5.12%	-31.88%
Net budget/budget net	1,166,069		1,179,633		1,233,626		1,328,445	1,384,543	56,098	4.22%
Unconditional grant/subv. inconditionnelle	235,597		212,028		212,028		212,028	190,826	(21,202)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	930,472		967,605		1,021,598		1,116,417	1,193,717	77,300	6.92%
Municipal tax base/assiette fiscale	78,164,620		80,606,913		85,104,797		93,003,758	99,443,249	6,439,491	6.92%
Tax rate/taux de taxe	1.1904		1.2004		1.2004		1.2004	1.2004	0.0000	0.00%

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MUNICIPALITY/ MUNICIPALITÉ CAP-PELÉ POPULATION: 2,266	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	126,060	265,143	95,200	283,959	98,840	267,680	99,400	112,000	12,600	12.68%
Other sales of service/ Autre ventes de services			2,000		3,000		10,000	8,000	(2,000)	-20.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade	91,482		91,641		91,981		88,004	131,582	43,578	49.52%
Other revenue from own sources/ Autre revenus propres sources	93458	16,174	72,840	16,292	89,190	7,237	83,014	85,462	2,448	2.95%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				9,771						
Surplus from a previous year/ Excédent d'une année précédente	12,308	12,308	9,433	9,433	8,383	8,383	3,649	13,836	10,187	279.17%
TOTAL	323,308	293,625	271,114	319,455	291,394	283,300	284,067	350,880	66,813	23.52%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	121,688	72,367	89,500	79,502	93,500	95,065	100,500	117,000	16,500	16.42%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	201,620	157,875	181,614	159,304	197,894	159,399	183,567	233,880	50,313	27.41%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		55,000		77,000		15,000				
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	323,308	285,242	271,114	315,806	291,394	269,464	284,067	350,880	66,813	23.52%
SURPLUS/DEFICIT		8,383		3,649		13,836				
Water Rate:										
Sewer Rate:	$ 180.00		$ 140.00		$ 140.00		$ 140.00	$ 140.00	$ -	0.00%
Combined Rate:	$ 180.00		$ 140.00		$ 140.00		$ 140.00	$ 140.00	$ -	0.00%

Municipality/municipalité: CENTREVILLE POPULATION: 535	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	273,335	273,335	286,189	286,189	319,241	319,358	337,193	339,821	2,628	0.78%
Unconditional grant/subvention inconditonnelle	30,087	30,087	27,077	27,077	27,077	27,077	27,077	24,369	(2,708)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	68,127	70,960	63,156	65,989	62,518	65,351	56,145	38,747	(17,398)	-30.99%
Sale of services/vente de services	9,000		9,000		9,000		9,000	9,000	0	0.00%
Other revenue own source/autres revenus propres sources	9,000	31,924	11,500	65,864	9,000	37,618	9,000	9,000	0	0.00%
Other unconditional transfers/autres transf. inconditionnels								75	75	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts					117		1		(1)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année							19,519	14,297	(5,222)	-26.75%
TOTAL	389,549	406,306	396,922	445,119	426,953	449,404	457,935	435,309	(22,626)	-4.94%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	59,145	69,689	62,827	65,280	74,402	70,684	84,759	84,805	46	0.05%
Protective services/services de protection										
Police	48,074	48,074	48,074	48,074	48,074	46,526	46,010	47,615	1,605	3.49%
Fire-operating/service d'incendie	46,272	46,000	32,000	40,636	32,000	30,206	32,000	32,000	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	3,000	7,211	4,418	10,206	4,418	7,334	5,300	5,300	0	0.00%
Transportation/transport	73,286	76,025	77,286	77,173	94,486	80,166	123,236	121,111	(2,125)	-1.72%
Environment health/hygiène	28,000	30,754	30,000	32,884	35,000	31,517	35,000	30,000	(5,000)	-14.29%
Public health/santé publique										
Environmental development/urbanisme	7,000	11,388	7,000	10,760	14,300	11,345	21,300	21,400	100	0.47%
Recreation & culture/loisirs & culture	30,641	24,737	30,641	27,000	38,841	28,972	52,450	52,450	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	83,482	85,919	90,888	84,459	75,978	76,366	57,880	40,435	(17,445)	-30.14%
Transfers/transferts		5,314		15,340		42,537		193	193	100.00%
Deficit 2nd previous year/déficit avant-dernière année	10,649	10,649	13,788	13,788	9,454	9,454				
TOTAL	389,549	415,760	396,922	425,600	426,953	435,107	457,935	435,309	(22,626)	-4.94%
SURPLUS/DEFICIT		(9,454)		19,519		14,297				
Debt cost ratio	21.43%		22.90%		17.80%		12.64%	9.29%	-3.35%	-26.51%
Net budget/budget net	303,422		313,266		346,318		364,270	364,190	(80)	-0.02%
Unconditional grant/subv. inconditionnelle	30,087		27,077		27,077		27,077	24,369	(2,708)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	273,335		286,189		319,241		337,193	339,821	2,628	0.78%
Municipal tax base/assiette fiscale	24,976,707		24,886,550		27,760,030		29,320,109	29,549,059	228,950	0.78%
Tax rate/taux de taxe	1.0944		1.1500		1.1500		1.1500	1.1500	(0.0000)	0.00%

MUNICIPALITY/ MUNICIPALITÉ: CENTREVILLE POPULATION: 535	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	96,200	99,594	96,200	101,514	96,200	101,303	96,200	96,200	0	0.00%
Other sales of service/ Autre ventes de services		4,470		268		5,775				
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	69	69	9			9	5,080	313	(4,767)	-93.84%
TOTAL	96,269	104,133	96,209	101,782	96,200	107,087	101,280	96,513	(4,767)	-4.71%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	21,000	34,359	32,818	33,225	26,290	43,587	36,709	32,553	(4,156)	-11.32%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	74,838	76,113	62,960	63,321	63,140	63,187	64,140	63,960	(180)	-0.28%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	431		431		431		431		(431)	-100.00%
Deficit from a previous year/Déficit d'une année précédente				156	6,339					
Other Fiscal services/Autres services financiers										
TOTAL	96,269	110,472	96,209	96,702	96,200	106,774	101,280	96,513	(4,767)	-4.71%
SURPLUS/DEFICIT		(6,339)		5,080		313				
Water Rate:										
Sewer Rate:	$ 325.00		$ 325.00		$ 325.00		$ 325.00	$ 325.00	$ -	0%
Combined Rate:	$ 325.00		$ 325.00		$ 325.00		$ 325.00	$ 325.00	$ -	0%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité CHARLO POPULATION: 1,449	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	577,584	577,584	614,047	614,047	635,805	635,806	644,873	659,193	14,320	2.22%
Unconditional grant/subvention inconditonnelle	236,930	236,930	213,228	213,228	213,228	213,228	213,228	191,905	(21,323)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	118,974	25,310	118,974	25,310	118,974	40,304	117,562	118,218	656	0.56%
Sale of services/vente de services							14,000	14,000	0	0.00%
Other revenue own source/autres revenus propres sources		76,614		21,025		16,22[illegible]		4,000	4,000	100.00%
Other unconditional transfers/autres transf. inconditionnels								7,003	7,003	100.00%
Cond. transfers other sources/transf. cond. autres sources		129,668		114,131		100,148				
Other transfers/autres transferts	4,781	102,178	4,779	135,691	5,050	130,224	5,470	5,672	202	3.69%
Surplus 2nd previous year/surplus d'avant-dernière année	174	174	1,278	1,278						
TOTAL	938,443	1,148,458	952,306	1,124,710	973,057	1,135,934	995,133	999,991	4,858	0.49%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	162,544	229,380	169,700	208,788	176,562	210,214	187,949	193,847	5,898	3.14%
Protective services/services de protection										
Police	138,460	138,460	138,460	138,460	138,460	128,106	124,614	128,961	4,347	3.49%
Fire-operating/service d'incendie	53,000	52,518	53,000	55,541	55,000	56,446	56,000	56,500	500	0.89%
Water costs/coût de l'eau	16,000	16,000	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%
Emergency measures/mesures d'urgence	1,000	540	1,000	779	1,000	390	500	500	0	0.00%
Other/autre	4,000	3,420	4,000	3,606	4,000	3,455	1,500	2,000	500	33.33%
Transportation/transport	336,845	320,141	335,495	329,472	336,216	351,436	350,285	337,072	(13,213)	-3.77%
Environment health/hygiène	75,000	68,667	84,000	77,604	84,000	85,523	89,000	91,000	2,000	2.25%
Public health/santé publique										
Environmental development/urbanisme	20,000	21,085	20,000	29,177	24,000	34,744	26,000	26,000	0	0.00%
Recreation & culture/loisirs & culture	19,500	181,383	19,500	125,266	19,500	121,147	26,500	31,500	5,000	18.87%
Fiscal services/services financiers										
Debt cost/coût de la dette	112,094	99,292	112,151	114,401	112,455	110,832	112,764	114,586	1,822	1.62%
Transfers/transferts		22,674		31,637	1,762	16,564				
Deficit 2nd previous year/déficit avant-dernière année					5,102	5,102	5,021	3,025	(1,996)	-39.75%
TOTAL	938,443	1,153,560	952,306	1,129,731	973,057	1,138,959	995,133	999,991	4,858	0.49%
SURPLUS/DEFICIT		(5,102)		(5,021)		(3,025)				
Debt cost ratio	11.94%		11.78%		11.56%		11.33%	11.46%	0.13%	1.12%
Net budget/budget net	814,514		827,275		849,033		858,101	851,098	(7,003)	-0.82%
Unconditional grant/subv. inconditionnelle	236,930		213,228		213,228		213,228	191,905	(21,323)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0		0							
Warrant/mandat	577,584		614,047		635,805		644,873	659,193	14,320	2.22%
Municipal tax base/assiette fiscale	43,221,806		43,998,620		45,557,875		46,207,600	47,233,689	1,026,089	2.22%
Tax rate/taux de taxe	1.3363		1.3956		1.3956		1.3956	1.3956	(0.0000)	0.00%

MUNICIPALITY/MUNICIPALITE: CHARLO POPULATION: 1,449	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	64,320	65,526	64,820	66,837	73,630	76,060	75,630	75,630	0	0.00%
Sale of Sewerage services/Tarif du service d'égout	61,120	59,223	60,820	59,985	68,640	68,788	70,640	70,640	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	16,000	16,000	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	2,000	2,182	3,000	2,322	3,000	6,375	3,000	3,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels				7,854		7,450				
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	584	584	18,483	18,483				6,570	6,570	100.00%
TOTAL	144,024	143,515	162,123	170,481	160,270	173,673	164,270	170,840	6,570	4.00%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	51,582	43,502	53,582	62,361	53,582	42,998	49,000	62,000	13,000	26.53%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	62,154	78,011	62,603	87,886	64,670	81,836	55,817	97,920	42,103	75.43%
Water System Debt Charges/Service de la dette pour service d'eau	26,288	27,018	25,938	42,621	26,468	37,253	25,800		(25,800)	-100.00%
Sewer System Debt Charges/Service de la dette pour service d'égouts	4,000		20,000		10,534		11,266	10,920	(346)	-3.07%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Deficit d'une année précédente					5,016	5,016	22,387		(22,387)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	144,024	148,531	162,123	192,868	160,270	167,103	164,270	170,840	6,570	4.00%
SURPLUS/DEFICIT		(5,016)		(22,387)		6,570				
Water Rate:	$ 125.00		$ 130.00		$ 150.00		$ 150.00	$ 150.00	$ -	0.00%
Sewer Rate:	$ 135.00		$ 130.00		$ 150.00		$ 150.00	$ 150.00	$ -	0.00%
Combined Rate:	$ 260.00		$ 260.00		$ 300.00		$ 300.00	$ 300.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: CHIPMAN POPULATION: 1,432	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	677,512	677,512	679,049	679,049	693,673	693,673	725,255	762,303	37,048	5.11%
Unconditional grant/subvention inconditonnelle	183,558	183,558	165,195	165,195	165,195	165,195	165,195	148,676	(16,519)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	275,185	348,456	289,202	376,799	340,180	412,131	462,164	464,040	1,876	0.41%
Sale of services/vente de services	9,500	10,684	12,000	29,580	23,000	23,246	22,500	31,000	8,500	37.78%
Other revenue own source/autres revenus propres sources	118,206	131,018	118,206	130,957	118,456	152,583	52,003	18,175	(33,828)	-65.05%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	0	0.00%
Other transfers/autres transferts	33,506	25,595	24,289	11,302	31,979	29,594	35,375	40,666	5,291	14.96%
Surplus 2nd previous year/surplus d'avant-dernière année								17,387	17,387	100.00%
TOTAL	1,313,667	1,393,023	1,304,141	1,409,082	1,388,683	1,492,622	1,478,692	1,498,447	19,755	1.34%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	258,728	256,100	265,762	263,805	295,380	280,805	288,912	294,463	5,551	1.92%
Protective services/services de protection										
Police	130,548	130,548	130,548	130,548	130,548	125,001	123,152	127,448	4,296	3.49%
Fire-operating/service d'incendie	70,225	68,956	75,175	73,416	76,150	76,193	77,650	79,950	2,300	2.96%
Water costs/coût de l'eau				315		10,150				
Emergency measures/mesures d'urgence	235,771	295,252	235,771	335,529	284,404	342,281	365,101	388,530	23,429	6.42%
Other/autre	2,800	1,760	2,800	1,780	2,800	2,126	2,800	3,500	700	25.00%
Transportation/transport	171,593	176,576	180,367	179,813	182,516	181,030	178,248	173,528	(4,720)	-2.65%
Environment health/hygiène	50,592	50,927	50,592	45,416	61,382	59,386	55,382	56,360	978	1.77%
Public health/santé publique										
Environmental development/urbanisme	7,800	4,431	7,800	7,973	8,000	8,596	7,000	7,100	100	1.43%
Recreation & culture/loisirs & culture	130,240	128,411	143,944	163,717	157,096	175,805	146,195	144,808	(1,387)	-0.95%
Fiscal services/services financiers										
Debt cost/coût de la dette	223,141	221,631	206,669	206,868	179,215	181,345	200,763	222,760	21,997	10.96%
Transfers/transferts		27,100		28,678	10,214	31,619				
Deficit 2nd previous year/déficit avant-dernière année	32,229	32,229	4,713	4,713	898	898	33,489		(33,489)	-100.00%
TOTAL	1,313,667	1,393,921	1,304,141	1,442,571	1,388,683	1,475,235	1,478,692	1,498,447	19,755	1.34%
SURPLUS/DEFICIT		(898)		(33,489)		17,387				
Debt cost ratio	16.99%		15.85%		12.91%		13.58%	14.87%	1.29%	9.49%
Net budget/budget net	861,070		844,244		858,868		890,450	910,979	20,529	2.31%
Unconditional grant/subv. inconditionnelle	183,558		165,195		165,195		165,195	148,676	(16,519)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	677,512		679,049		693,673		725,255	762,303	37,048	5.11%
Municipal tax base/assiette fiscale	55,082,335		55,207,256		55,493,857		57,106,750	59,170,931	2,064,181	3.61%
Tax rate/taux de taxe	1.2300		1.2300		1.2500		1.2700	1.2883	0.0183	1.44%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: CHIPMAN POPULATION: 1,432	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	151,600	152,800	152,600	152,200	152,200	150,195	150,600	150,000	(600)	-0.40%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade	250	255	375	157	400		200	1,000	800	400.00%
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels		1,442								
Other transfers/Autres transferts					729	729				
Surplus from a previous year/ Excédent d'une année précédente										
TOTAL	151,850	154,497	152,975	152,357	153,329	150,924	150,800	151,000	200	0.13%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	77,493	75,894	83,242	85,734	94,962	82,556	95,274	99,049	3,775	3.96%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts										
Water System Debt Charges/Service de la dette pour service d'eau	39,928	39,558	40,740	40,309	32,367	33,754	32,117	29,483	(2,634)	-8.20%
Sewer System Debt Charges/Service de la dette pour service d'égouts					20,600	32,861	10,600	13,600	3,000	28.30%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	29,029	29,029	23,593	23,593			7,409	3,468	(3,941)	-53.19%
Deficit from a previous year/Déficit d'une année précédente	5,400	9,287	5,400	10,130	5,400	5,221	5,400	5,400	0	0.00%
Other Fiscal services/Autres services financiers										
TOTAL	151,850	153,768	152,975	159,766	153,329	154,392	150,800	151,000	200	0.13%
SURPLUS/DEFICIT		729		(7,409)		(3,468)				
Water Rate:	$ 200.00		$ 200.00		$ 200.00		$ 200.00	$ 200.00	$ -	0.00%
Sewer Rate:	$ 200.00		$ 200.00		$ 200.00		$ 200.00	$ 200.00	$ -	0.00%
Combined Rate:										

BUDGET AND AUDIT INFORMATION - 2000/2004
- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: CLAIR POPULATION: 863	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	353,424	353,424	387,960	387,960	394,646	394,645	406,935	435,416	28,481	7.00%
Unconditional grant/subvention inconditonnelle	93,428	93,428	84,081	84,081	84,081	84,081	84,081	75,673	(8,408)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	31,896	31,896	31,645	34,058	35,080	35,730	35,080	35,890	810	2.31%
Sale of services/vente de services	6,000	8,202	8,000	5,781	8,000	5,100	2,000	2,000	0	0.00%
Other revenue own source/autres revenus propres sources	79,778	116,557	81,353	79,179	82,468	89,373	83,472	84,096	624	0.75%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		79,751		68,512		28,246				
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	4,893	4,893	2,792	2,792				35,091	35,091	100.00%
TOTAL	569,419	688,151	595,831	662,363	604,275	637,175	611,568	668,166	56,598	9.25%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	113,003	122,755	118,663	133,349	123,111	122,545	128,371	142,312	13,941	10.86%
Protective services/services de protection										
Police	77,830	77,837	77,830	77,832	77,830	75,121	74,218	76,807	2,589	3.49%
Fire-operating/service d'incendie	52,770	90,785	64,560	76,911	65,255	55,044	66,990	75,070	8,080	12.06%
Water costs/coût de l'eau	33,007	15,000	34,742	34,742	37,500	37,500	45,000	45,000	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	1,200	600	1,200	1,200	1,200	1,200	1,200	1,200	0	0.00%
Transportation/transport	86,580	89,763	81,105	71,706	82,215	93,009	84,129	109,320	25,191	29.94%
Environment health/hygiène	42,000	100,760	52,000	77,291	42,000	43,733	42,000	45,000	3,000	7.14%
Public health/santé publique										
Environmental development/urbanisme	15,474	47,109	16,174	49,827	18,235	36,389	20,883	32,522	11,639	55.73%
Recreation & culture/loisirs & culture	66,311	76,857	72,075	58,026	65,613	66,957	66,000	76,000	10,000	15.15%
Fiscal services/services financiers										
Debt cost/coût de la dette	76,244	77,007	72,482	72,804	56,626	57,687	56,005	42,035	(13,970)	-24.94%
Transfers/transferts	5,000	2,577	5,000	12,946	21,791		22,501	22,900	399	1.77%
Deficit 2nd previous year/déficit avant-dernière année					12,899	12,899	4,271		(4,271)	-100.00%
TOTAL	569,419	701,050	595,831	666,634	604,275	602,084	611,568	668,166	56,598	9.25%
SURPLUS/DEFICIT		(12,899)		(4,271)		35,091				
Debt cost ratio	13.39%		12.16%		9.37%		9.16%	6.29%	-2.87%	-31.30%
Net budget/budget net	446,852		472,041		478,727		491,016	511,089	20,073	4.09%
Unconditional grant/subv. inconditionnelle	93,428		84,081		84,081		84,081	75,673	(8,408)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	353,424		387,960		394,646		406,935	435,416	28,481	7.00%
Municipal tax base/assiette fiscale	34,087,923		37,418,957		38,063,728		39,249,262	41,996,252	2,746,990	7.00%
Tax rate/taux de taxe	1.0368		1.0368		1.0368		1.0368	1.0368	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: CLAIR POPULATION: 863	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	185,142	179,863	182,088	180,450	204,084	206,755	207,339	214,183	6,844	3.30%
Sale of Sewerage services/Tarif du service d'égout										
Other sales of service/ Autre ventes de services	600		600		600	200	600	600	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	33,007	15,000	34,742	34,742	37,500	37,500	45,000	45,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		3,279		454		31				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente										
TOTAL	218,749	198,142	217,430	215,646	242,184	243,486	252,939	259,783	6,844	2.71%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	97,920	89,922	92,090	150,588	107,720	90,763	113,615	114,240	625	0.55%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	41,335	42,311	43,260	43,696	45,120	69,569	45,075	47,920	2,845	6.31%
Water System Debt Charges/Service de la dette pour service d'eau	49,613	49,661	50,610	50,881	50,925	50,816	50,233	57,051	6,818	13.57%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	17,500		7,500		13,400		3,256	16,724	13,468	413.64%
Deficit from a previous year/Déficit d'une année précédente	8,381		19,970		21,019	21,019	36,760	19,848	(16,912)	-46.01%
Other Fiscal services/Autres services financiers	4,000	28,887	4,000	13,451	4,000	4,987	4,000	4,000	0	0.00%
TOTAL	218,749	210,781	217,430	258,616	242,184	237,154	252,939	259,783	6,844	2.71%
SURPLUS/DEFICIT		(12,639)		(42,970)		6,332				
Water Rate										
Sewer Rate										
Combined Rate	$ 342.00		$ 342.00		$ 342.00		$ 342.00	$ 342.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: DOAKTOWN POPULATION 955	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	497,402	497,402	503,506	503,506	510,965	510,965	517,995	533,944	15,949	3.08%
Unconditional grant/subvention inconditionnelle	88,431	88,431	79,584	79,584	79,584	79,584	79,584	71,626	(7,958)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	16,984	18,347	17,120	17,120	14,650	14,650	17,025	17,907	882	5.18%
Sale of services/vente de services	107,025		66,700		56,500		57,500	58,211	711	1.24%
Other revenue own source/autres revenus propres sources	5,875	93,213	9,300	88,762	10,550	81,025	12,900	11,300	(1,600)	-12.40%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		41,735		56,136	11,700	39,820	12,890	500	(12,390)	-96.12%
Other transfers/autres transferts							105		(105)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	715,717	739,128	676,210	745,108	683,949	726,044	697,999	693,488	(4,511)	-0.65%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	128,895	133,590	127,525	143,407	148,376	161,195	158,082	158,293	211	0.13%
Protective services/services de protection										
Police	84,796	84,796	84,796	84,796	84,796	82,797	82,130	84,995	2,865	3.49%
Fire operating/service d'incendie	55,100	40,145	47,100	44,977	43,300	42,471	43,300	43,300	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	2,000	660	3,000	2,991	3,000	3,145	3,000		(3,000)	-100.00%
Other/autre	2,000	2,463	2,300	1,962	2,300	2,680	2,300	2,300	0	0.00%
Transportation/transport	123,515	104,747	129,818	121,996	123,454	128,045	126,892	129,172	2,280	1.80%
Environment health/hygiène	56,384	60,351	44,500	63,240	51,090	54,228	56,790	60,347	3,557	6.26%
Public health/santé publique										
Environmental development/urbanisme	19,788	27,284	21,028	18,539	16,098	21,072	34,858	34,694	(164)	-0.47%
Recreation & culture/loisirs & culture	111,451	125,151	92,800	119,264	114,483	136,941	117,083	106,283	(10,800)	-9.22%
Fiscal services/services financiers										
Debt cost/coût de la dette	80,500	95,019	84,320	74,957	54,320	44,723	42,500	37,406	(5,094)	-11.99%
Transfers/transferts		56,153		61,020	213	42,730		194		
Deficit 2nd previous year/déficit avant-dernière année	51,288	51,288	39,023	39,023	42,519	42,519	31,064	36,504	5,440	17.51%
TOTAL	715,717	781,647	676,210	776,172	683,949	762,548	697,999	693,489	(4,511)	-0.65%
SURPLUS/DEFICIT		(42,519)		(31,064)		(36,504)				
Debt cost ratio	11.25%		12.47%		7.94%		6.09%	5.39%	-0.69%	-11.41%
Net budget/budget net	585,833		583,090		590,549		597,570	605,570	7,991	1.34%
Unconditional grant/subv. inconditionnelle	88,431		79,584		79,584		79,584	71,626	(7,958)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	497,402		503,506		510,965		517,995	533,944	15,949	3.08%
Municipal tax base/assiette fiscale	42,513,000		43,034,643		43,672,169		44,273,005	45,636,318	1,363,313	3.08%
Tax rate/taux de taxe	1.1700		1.1700		1.1700		1.1700	1.1700	(0.0000)	0.00%

MUNICIPALITY/ MUNICIPALITÉ: DOAKTOWN POPULATION: 955	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	30,365	30,711	65,220	53,580	77,960	79,272	91,348	106,423	15,075	16.50%
Sale of Sewerage services/Tarif du service d'égout	60,840	60,923	62,100	62,864	70,380	72,183	74,293	76,273	1,980	2.67%
Other sales of service/ Autre ventes de services							1,000		(1,000)	-100.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	200	1,715	200	167			200		(200)	-100.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	13,378	13,378					5,463		(5,463)	-100.00%
TOTAL	104,783	106,727	127,520	116,611	148,340	151,455	172,304	182,696	10,392	6.03%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	29,620	32,772	29,900	30,851	34,533	43,595	33,804	30,520	(3,284)	-9.71%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	43,500	51,254	44,500	37,601	45,500	37,307	38,500	31,700	(6,800)	-17.66%
Water System Debt Charges/Service de la dette pour service d'eau	22,000	31,131	38,700	30,429	52,200	76,008	97,000	100,900	3,900	4.02%
Sewer System Debt Charges/Service de la dette pour service d'égouts	400		1,050		2,000		1,000	2,625	1,625	162.50%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	9,263	3,677	11,142	10,039	2,000	20,555	2,000	2,000	0	0.00%
Deficit from a previous year/Déficit d'une année précédente			2,228	2,228	12,107	12,107		12,706	12,706	100.00%
Other Fiscal services/Autres services financiers								2,245	2245	100.00%
TOTAL	104,783	118,834	127,520	111,148	148,340	189,572	172,304	182,696	10,392	6.03%
SURPLUS/DEFICIT		(12,107)		5,463		(38,117)				
Water Rate:	$125.00		$180.00		$200.00		$200.00	$220.00	$ 20.00	10.00%
Sewer Rate:	$180.00		$180.00		$180.00		$180.00	$180.00	$ -	0.00%
Combined Rate:	$305.00		$360.00		$380.00		$380.00	$400.00	$ 20.00	5.26%

Municipality/municipalité DORCHESTER POPULATION 954	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	381,852	381,852	409,616	409,616	414,551	414,551	421,302	428,440	7,138	1.69%
Unconditional grant/subvention inconditionnelle	99,676	99,676	89,705	89,705	89,705	89,705	89,705	80,734	(8,971)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	30,848	15,748	35,075	33,436	35,518	36,257	32,896	35,847	2,951	8.97%
Sale of services/vente de services	2,545	19,867	2,545	2,329	2,189	2,777	2,189	149	(2,040)	-93.19%
Other revenue own source/autres revenus propres sources	2,500	9,748	5,100	6,161	3,800	6,051	3,500	2,750	(750)	-21.43%
Other unconditional transfers/autres transf. inconditionnels								1,831	1,831	100.00%
Cond. transfers other sources/transf. cond. autres sources		20,000								
Other transfers/autres transferts	32,000	55,694	32,000	58,624	32,000	37,249	47,044	45,729	(1,315)	-2.80%
Surplus 2nd previous year/surplus d'avant-dernière année					4,406	4,406	0	11,960	11,960	0.00%
TOTAL	549,421	602,585	574,041	599,871	582,169	590,996	596,636	607,440	10,804	1.81%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	108,431	119,682	105,971	146,297	116,055	123,089	123,919	154,996	31,077	25.08%
Protective services/services de protection										
Police	101,394	101,394	101,394	101,394	101,394	86,882	82,044	84,906	2,862	3.49%
Fire-operating/service d'incendie	53,000	45,443	54,200	60,735	59,280	48,786	57,555	74,200	16,645	28.92%
Water costs/coût de l'eau	22,230	19,764	22,165	19,194	19,435	19,435	19,420	19,420	0	0.00%
Emergency measures/mesures d'urgence	8,000	4,947	7,200	5,852	2,500	3,223	5,600	8,100	2,500	44.64%
Other/autre	300	1,026	650	453	200	87	200	200	0	0.00%
Transportation/transport	85,715	82,055	88,340	86,955	82,627	82,058	110,624	118,109	7,485	6.77%
Environment health/hygiène	17,072	17,298	32,808	32,190	31,958	33,048	37,111	37,367	256	0.69%
Public health/santé publique	2,500	2,446	2,500	2,496	2,500	2,566	3,000	3,000	0	0.00%
Environmental development/urbanisme	33,805	26,776	32,455	26,077	22,365	22,352	21,013	25,141	4,128	19.64%
Recreation & culture/loisirs & culture	33,505	41,796	39,505	43,237	44,571	47,406	54,025	51,920	(2,105)	-3.90%
Fiscal services/services financiers										
Debt cost/coût de la dette	78,573	78,134	77,853	77,672	87,105	78,488	30,760	30,081	(179)	-0.59%
Transfers/transferts		52,522		40,184	12,179	31,616				
Deficit 2nd previous year/déficit avant-dernière année	4,896	4,896	9,000	9,000			51,865		(51,865)	-100.00%
TOTAL	549,421	598,179	574,041	651,736	582,169	579,036	596,636	607,440	10,804	1.81%
SURPLUS/DÉFICIT		4,406		(51,865)		11,960				
Debt cost ratio	14.30%		13.56%		14.96%		5.07%	4.95%	(0.0012)	-2.36%
Net budget/budget net	481,528		499,321		504,256		511,007	509,174	(1,833)	-0.36%
Unconditional grant/subv. inconditionnelle	99,676		89,705		89,705		89,705	80,734	(8,971)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	381,852		409,616		414,551		421,302	428,440	7,138	1.69%
Municipal tax base/assiette fiscale	30,906,269		31,054,903		31,145,331		31,652,245	32,188,678	536,433	1.69%
Tax rate/taux de taxe	1.2355		1.3190		1.3310		1.3310	1.3310	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004
- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: DORCHESTER POPULATION: 954	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	14,760	14,882	14,700	14,810	17,360	17,473	20,150	24,118	3,968	19.69%
Sale of Sewerage services/Tarif du service d'égout	34,236	10,014	13,475	13,591	13,640	13,631	20,150	24,118	3,968	19.69%
Other sales of service/ Autre ventes de services		24,400	26,950	26,950	31,000	31,104	40,300	48,236	7,936	19.69%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	22,230	18,859	22,165	19,194	19,435	19,435	19,420	19,420	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	4,200	10,422	1,609	2,974	2,700	3,325	2,700	2,700	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	9,713	9,713	941	941	11,010	11,010				
TOTAL	85,139	88,290	79,840	78,460	95,145	95,978	102,720	118,592	15,872	15.45%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	43,200	38,637	45,200	33,646	45,495	67,126	44,911	48,461	3,550	7.90%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	29,539	25,199	28,800	39,981	46,745	27,440	42,847	47,369	4,522	10.55%
Water System Debt Charges/Service de la dette pour service d'eau		2,022		1,825		2,003				
Sewer System Debt Charges/Service de la dette pour service d'égouts								7,890	7,890	100.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	10,000	11,422	3,490	11,352	500	24,753	4,418		(4,418)	100.00%
Deficit from a previous year/Déficit d'une année précédente							8,344	12,672	4,328	51.87%
Other Fiscal services/Autres services financiers	2,400		2,350		2,405		2,200	2,200	0	0.00%
TOTAL	85,139	77,280	79,840	86,804	95,145	121,322	102,720	118,592	15,872	15.45%
SURPLUS/DEFICIT		11,010		(8,344)		(25,344)				
Water Rate:							$ 162.50	$ 194.50	$ 32.00	19.69%
Sewer Rate:							$ 162.50	$ 194.50	$ 32.00	19.69%
Combined Rate:	$ 200.00		$ 250.00		$ 250.00		$ 325.00	$ 389.00	$ 64.00	19.69%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: DRUMMOND POPULATION: 932	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	375,076	375,076	394,690	394,690	399,415	399,415	414,377	431,767	17,390	4.20%
Unconditional grant/subvention inconditonnelle	59,043	59,043	53,137	53,137	53,137	53,137	53,137	47,823	(5,314)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	61,000	70,600	62,647	69,147	65,768	85,768	68,399	69,085	686	1.00%
Sale of services/vente de services	4,300		5,000		3,725		3,700	3,700	0	0.00%
Other revenue own source/autres revenus propres sources		7,480		15,081		9,866				
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	9,600	17,260	6,500	12,464	20,000	11,960	20,000	20,000	0	0.00%
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	14,103	14,103	5,382	5,382	7,659	7,659	3,884	14,181	10,297	265.11%
TOTAL	523,122	543,562	527,356	549,901	549,704	567,805	563,497	586,556	23,059	4.09%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	107,249	106,345	112,333	110,582	113,440	114,725	117,695	120,971	3,276	2.78%
Protective services/services de protection										
Police	84,538	84,538	84,538	84,538	84,538	81,249	80,152	82,948	2,796	3.49%
Fire-operating/service d'incendie	62,120	69,561	65,930	77,711	69,135	73,734	73,160	76,161	3,001	4.10%
Water costs/coût de l'eau	36,566	36,566	41,600	45,000	44,100	46,300	43,049	41,796	(1,253)	-2.91%
Emergency measures/mesures d'urgence	3,803		4,055		4,048		4,782	5,057	275	5.75%
Other/autre	2,020	2,188	2,120	1,863	2,120	2,117	2,120	2,150	30	1.42%
Transportation/transport	52,419	56,608	55,480	58,996	55,385	56,539	63,420	60,850	(2,570)	-4.05%
Environment health/hygiène	55,841	64,247	58,590	58,165	65,028	65,318	67,548	74,314	6,766	10.02%
Public health/santé publique										
Environmental development/urbanisme	10,805	11,752	11,691	13,158	12,709	12,594	12,310	14,156	1,846	15.00%
Recreation & culture/loisirs & culture	10,830	17,359	6,915	21,173	9,810	18,496	17,450	17,540	90	0.52%
Fiscal services/services financiers										
Debt cost/coût de la dette	32,087	31,889	44,475	44,477	50,591	50,580	56,811	56,640	(171)	-0.30%
Transfers/transferts	64,844	54,850	39,629	30,354	38,800	31,972	25,000	33,973	8,973	35.89%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	523,122	535,903	527,356	546,017	549,704	553,624	563,497	586,556	23,059	4.09%
SURPLUS/DEFICIT		7,659		3,884		14,181				
Debt cost ratio	6.13%		8.43%		9.20%		10.08%	9.66%	-0.43%	-4.22%
Net budget/budget net	434,119		447,827		452,552		467,514	479,590	12,076	2.58%
Unconditional grant/subv. inconditionnelle	59,043		53,137		53,137		53,137	47,823	(5,314)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	375,076		394,690		399,415		414,377	431,767	17,390	4.20%
Municipal tax base/assiette fiscale	31,622,900		33,319,700		33,715,400		34,695,400	36,144,850	1,449,450	4.18%
Tax rate/taux de taxe	1.1861		1.1846		1.1847		1.1943	1.1945	0.0002	0.02%

UTILITY BUDGET AND AUDIT INFORMATION 2000-2004-
INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: DRUMMOND POPULATION: 932	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	80,818	80,562	81,925	81,511	81,676	81,452	82,077	82,090	13	0.02%
Sale of Sewerage services/Tarif du service d'égout	59,583	59,378	61,535	61,286	61,497	61,341	62,105	62,790	685	1.10%
Other sales of service/ Autre ventes de services	300	220		49		1,572				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	36,566	36,566	41,600	45,000	44,100	46,300	43,049	41,796	(1,253)	-2.91%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	2,200	1,294	1,200	1,786	1,200	2,472	1,200	1,500	300	25.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	935	935			1,353	1,353	452		(452)	-100.00%
TOTAL	180,402	178,955	186,260	189,632	189,826	194,490	188,883	188,176	(707)	-0.37%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	58,619	56,987	59,821	64,233	64,574	65,272	67,016	74,118	7,102	10.60%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égout	32,425	25,812	30,029	26,259	28,679	31,743	30,547	32,275	1,728	5.66%
Water System Debt Charges/Service de la dette pour service d'eau	13,003	16,787	19,077	18,826	19,599	19,293	19,036	19,493	457	2.40%
Sewer System Debt Charges/Service de la dette pour service d'égouts	71,855	72,401	71,641	72,923	72,174	72,459	57,484	56,878	(606)	-1.05%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		844		1,813		935	10,000		(10,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente			892					612	612	100.00%
Other Fiscal services/Autres services financiers	4,500	4,771	4,800	5,126	4,800	5,400	4,800	4,800	0	0.00%
TOTAL	180,402	177,602	186,260	189,180	189,826	195,102	188,883	188,176	(707)	-0.37%
SURPLUS/DEFICIT		1,353		452		(612)				
Water Rate:	$ 195.00		$ 198.00		$ 198.00		$ 198.00	$ 198.00	$ -	0.00%
Sewer Rate:	$ 150.00		$ 150.00		$ 150.00		$ 150.00	$ 150.00	$ -	0.00%
Combined Rate:	$ 345.00		$ 348.00		$ 348.00		$ 348.00	$ 348.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000-2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: EEL RIVER CROSSING POPULATION: 1,335	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	378,156	378,157	416,773	416,773	418,781	418,781	425,387	451,980	26,593	6.25%
Unconditional grant/subvention inconditonnelle	163,918	163,918	147,519	147,519	147,519	147,519	147,519	132,767	(14,752)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	56,553	89,317	58,564	91,968	57,040	90,138	59,204	58,241	(963)	-1.63%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	6,138	9,402	7,855	9,532	9,000	12,818	9,169	9,822	653	7.12%
Other unconditional transfers/autres transf. inconditionnels								2,623	2,623	100.00%
Cond. transfers other sources/transf. cond. autres sources	31,191	90,573	31,191	89,177	32,345	64,864	30,934	30,934	0	0.00%
Other transfers/autres transferts							19	108	89	468.42%
Surplus 2nd previous year/surplus d'avant-dernière année	466	466	3,545	3,545			1,317	2,397	1,080	82.00%
TOTAL	636,422	731,833	665,447	758,514	664,685	734,120	673,549	688,872	15,323	2.27%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	117,857	108,891	120,896	114,177	123,567	113,716	129,410	134,487	5,077	3.92%
Protective services/services de protection										
Police	124,356	124,356	124,356	124,356	124,356	117,197	114,810	118,815	4,005	3.49%
Fire-operating/service d'incendie	58,060	60,844	58,036	63,197	58,700	61,456	57,635	58,115	480	0.83%
Water costs/coût de l'eau	45,434	45,434	41,535	41,535	37,975	37,975	37,803	38,076	273	0.72%
Emergency measures/mesures d'urgence										
Other/autre	850	850	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Transportation/transport	180,828	188,900	180,919	182,922	183,413	183,979	188,653	192,052	3,399	1.80%
Environment health/hygiène	55,000	53,900	58,000	59,369	62,127	57,446	64,277	65,277	1,000	1.56%
Public health/santé publique										
Environmental development/urbanisme	10,167	10,185	20,851	22,119	22,599	25,070	21,311	21,502	191	0.90%
Recreation & culture/loisirs & culture	8,000	7,506	12,000	9,038	17,609	14,459	19,129	24,629	5,500	28.75%
Fiscal services/services financiers										
Debt cost/coût de la dette	31,452	31,289	31,023	30,940	31,474	31,270	31,261	25,744	(5,517)	-17.65%
Transfers/transferts	4,418	101,461	16,831	108,544	82	86,372	8,260	9,175	915	11.08%
Deficit 2nd previous year/déficit avant-dernière année					1,783	1,783				
TOTAL	636,422	733,616	665,447	757,197	664,685	731,723	673,549	688,872	15,323	2.27%
SURPLUS/DEFICIT		(1,783)		1,317		2,397				
Debt cost ratio	4.94%		4.66%		4.74%		4.64%	3.74%	-0.90%	-19.48%
Net budget/budget net	542,074		564,292		566,300		572,906	584,747	11,841	2.07%
Unconditional grant/subv. inconditionnelle	163,918		147,519		147,519		147,519	132,767	(14,752)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	378,156		416,773		418,781		425,387	451,980	26,593	6.25%
Municipal tax base/assiette fiscale	32,047,137		34,444,071		34,610,031		35,155,950	36,158,373	1,002,423	2.85%
Tax rate/taux de taxe	1.1800		1.2100		1.2100		1.2100	1.2500	0.0400	3.31%

UTILITY BUDGET AND AUDIT INFORMATION 2000-2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: EEL RIVER CROSSING POPULATION: 1,335	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	97,305	97,538	96,950	101,641	97,618	98,131	95,311	97,705	2,394	2.51%
Sale of Sewerage services/Tarif du service d'égout	126,395	127,230	126,420	127,523	127,173	127,070	126,796	126,851	55	0.04%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	45,434	45,434	41,535	41,535	37,975	37,975	37,803	38,076	273	0.72%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	1,800	2,407	2,000	2,092	2,200	1,736	1,711	1,711	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				26,148						
Surplus from a previous year/ Excédent d'une année précédente			2,169	2,169			659	3,287	2,628	398.79%
TOTAL	270,934	272,609	269,074	301,108	264,966	264,912	262,280	267,630	5,350	2.04%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	90,864	95,604	98,295	96,306	100,730	91,638	100,075	101,160	1,085	1.08%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	63,668	65,383	59,029	63,195	62,030	67,869	64,421	67,198	2,777	4.31%
Water System Debt Charges/Service de la dette pour service d'eau	16,183	16,262	16,330	16,297	16,260	16,110	16,279	16,520	241	1.48%
Sewer System Debt Charges/Service de la dette pour service d'égouts	99,798	99,432	95,420	94,705	56,448	56,210	56,200	57,447	1,247	2.22%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves				29,946	25,305	25,305	25,305	25,305	0	0.00%
Deficit from a previous year/Déficit d'une année précédente	421	421			4,493	4,493				
Other Fiscal services/Autres services financiers										
TOTAL	270,934	277,102	269,074	300,449	264,966	261,625	262,280	267,630	5,350	2.04%
SURPLUS/DEFICIT		(4,493)		659		3287				
Water Rate	$ 145.00		$ 257.40		$ 145.00		$ 145.00	$ 145.00	$ -	0.00%
Sewer Rate	$ 215.00		$ 138.60		$ 215.00		$ 215.00	$ 215.00	$ -	0.00%
Combined Rate	$ 360.00		$ 396.00		$ 360.00		$ 360.00	$ 360.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité FLORENCEVILLE POPULATION:762	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	828,441	828,441	873,624	873,624	977,210	977,210	1,026,598	1,043,814	17,216	1.68%
Unconditional grant/subvention inconditonnelle	16,879	16,879	15,190	15,190	15,190	15,190	15,190	13,671	(1,519)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	25,471	85,824	36,387	93,255	21,990	79,035	33,934	45,947	12,013	35.40%
Sale of services/vente de services	42,207		38,800		44,000		81,500	102,700	21,200	26.01%
Other revenue own source/autres revenus propres sources	34,850	190,112	64,950	264,645	75,625	265,569	128,143	136,846	8,703	6.79%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	46,368	41,195	55,401	46,964	55,204	12,377	57,000	53,205	(3,795)	-6.66%
Other transfers/autres transferts					165					
Surplus 2nd previous year/surplus d'avant-dernière année	383	383	781	781	154	320	56	505	449	801.79%
TOTAL	994,599	1,162,834	1,085,133	1,294,459	1,189,538	1,349,701	1,342,421	1,396,688	54,267	4.04%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	136,181	140,590	157,710	171,299	172,930	177,707	209,719	210,359	640	0.31%
Protective services/services de protection										
Police	60,802	60,802	60,802	60,802	60,802	64,350	65,532	67,818	2,286	3.49%
Fire-operating/service d'incendie	42,650	44,579	36,250	49,280	45,540	56,101	55,100	65,545	10,445	18.96%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	8,440	7,877	1,000		1,000	567	1,000	2,000	1,000	100.00%
Other/autre	6,300	5,397	7,700	7,054	13,500	7,070	15,000	13,975	(1,025)	-6.83%
Transportation/transport	120,421	142,816	118,931	225,515	118,140	141,412	217,984	213,680	(4,304)	-1.97%
Environment health/hygiène	37,500	36,090	39,100	39,268	41,000	38,988	42,000	47,695	5,695	13.56%
Public health/santé publique	22,100	22,519	33,490	26,413	39,694	35,981	38,500	44,555	6,055	15.73%
Environmental development/urbanisme	21,650	12,782	19,800	19,844	24,500	14,836	25,900	28,000	2,100	8.11%
Recreation & culture/loisirs & culture	248,945	346,596	291,128	350,260	310,340	359,993	440,251	435,572	(4,679)	-1.06%
Fiscal services/services financiers										
Debt cost/coût de la dette	99,330	101,348	147,411	107,844	80,488	72,285	231,435	210,627	(20,808)	-8.99%
Transfers/transferts	190,280	241,284	171,811	236,824	281,604	379,906		56,862	56,862	100.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	994,599	1,162,680	1,085,133	1,294,403	1,189,538	1,349,196	1,342,421	1,396,688	54,267	4.04%
SURPLUS/DEFICIT		154		56		505				
Debt cost ratio	9.99%		13.58%		6.77%	5.36%	17.24%	15.08%	-2.16%	-12.53%
Net budget/budget net	845,320		888,814		992,400	991,895	1,041,788	1,057,485	15,697	1.51%
Unconditional grant/subv. inconditionnelle	16,879		15,190		15,190	15,190	15,190	13,671	(1,519)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	828,441		873,624		977,210	976,705	1,026,598	1,043,814	17,216	1.68%
Municipal tax base/assiette fiscale	73,429,695		77,435,750		86,616,700	86,616,701	90,994,386	92,520,269	1,525,883	1.68%
Tax rate/taux de taxe	1.1282		1.1282		1.1282	1.1276	1.1282	1.1282	0.0000	0.00%

MUNICIPALITY/ MUNICIPALITÉ: FLORENCEVILLE POPULATION: 762	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	138,720	176,503	152,020	165,777	156,465	169,320	172,700	174,709	2,009	1.16%
Other sales of service/ Autre ventes de services	8,000		3,000	1,764		152				
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	310	310	1,236	1,236	196	195	419	679	260	62.05%
TOTAL	147,030	176,813	156,256	168,777	156,661	169,667	173,119	175,388	2,269	1.31%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	63,696	60,676	65,392	67,780	72,649	74,815	81,947	95,755	13,808	16.85%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	78,762	110,941	83,053	92,807	73,053	72,708	72,329	70,695	(1,634)	-2.26%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	3,572	5,000	6,811	6,000	9,959	21,000	17,843	7,938	(9,905)	-55.51%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	1,000		1,000	1,771	1,000	465	1,000	1,000	0	0.00%
TOTAL	147,030	176,617	156,256	168,358	156,661	168,988	173,119	175,388	2,269	1.31%
SURPLUS/DEFICIT		196		419		679				
Water Rate:										
Sewer Rate:	$ 340.00		$ 340.00		$ 340.00		$ 340.00	$ 340.00	$ -	$ -
Combined Rate:	$ 340.00		$ 340.00		$ 340.00		$ 340.00	$ 340.00	$ -	$ -

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: FREDERICTON JUNCTION POPULATION: 692	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	284,740	284,740	285,395	285,395	293,740	293,740	291,818	313,908	22,090	7.57%
Unconditional grant/subvention inconditonnelle	91,385	91,385	82,243	82,243	82,243	82,250	82,243	74,019	(8,224)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	34,948	35,265	34,900	35,217	74,963	74,360	82,104	82,663	559	0.68%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	525	17,697	525	20,646	350	7,429	300	400	100	33.33%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		119,943		13,157		6,090				
Other transfers/autres transferts	7,000	7,233	9,000	6,814	9,000	21,895	9,006	10,300	1,294	14.37%
Surplus 2nd previous year/surplus d'avant-dernière année	17,399	17,399	26,066	26,066			2,396	6,794	4,398	183.56%
TOTAL	435,997	573,662	438,129	469,538	460,296	485,764	467,867	488,084	20,217	4.32%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	83,254	84,560	80,742	82,910	102,989	88,129	119,062	132,667	13,605	11.43%
Protective services/services de protection										
Police	63,300	63,296	63,300	63,296	63,300	60,458	59,512	61,855	2,343	3.94%
Fire-operating/service d'incendie	57,643	74,867	58,440	49,996	58,540	51,954	58,040	61,040	3,000	5.17%
Water costs/coût de l'eau	27,500	27,500	17,500	17,500	17,500	17,500	17,500	17,500	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre	6,300	6,089	6,300	6,432	2,700	6,287	7,600	6,900	(700)	-9.21%
Transportation/transport	151,250	139,492	150,847	124,501	140,043	131,039	140,699	128,160	(12,539)	-8.91%
Environment health/hygiène	25,950	21,377	26,000	24,660	29,000	31,066	27,000	38,600	11,600	42.96%
Public health/santé publique										
Environmental development/urbanisme	5,000	3,997	18,000	1,856	10,000	1,542	3,000	1,000	(2,000)	-66.67%
Recreation & culture/loisirs & culture	4,000	4,086	4,000	3,769	4,100	3,429	4,100	4,100	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	11,800	18,248	5,000	21,035	31,155	63,787	31,354	31,413	59	0.19%
Transfers/transferts		131,119	8,000	71,187		34,453				
Deficit 2nd previous year/déficit avant-dernière année					969	969		4,849	4,849	100.00%
TOTAL	435,997	574,631	438,129	467,142	460,296	490,613	467,867	488,084	20,217	4.32%
SURPLUS/DÉFICIT		(969)		2,396		(4,849)				
Debt cost ratio	2.71%		1.14%		6.77%		6.70%	6.44%	(0.0027)	-3.96%
Net budget/budget net	376,125		367,638		375,983		374,061	387,927	13,866	3.71%
Unconditional grant/subv. inconditionnelle	91,385		82,243		82,243		82,243	74,019	(8,224)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	284,740		285,395		293,740		291,818	313,908	22,090	7.57%
Municipal tax base/assiette fiscale	22,671,820		22,723,649		22,918,600		23,344,550	24,333,964	989,414	4.24%
Tax rate/taux de taxe	1.2559		1.2559		1.2817		1.2500	1.2900	0.0400	3.20%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004
- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: FREDERICTON JUNCTION POPULATION: 692	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	36,288	36,412	39,107	42,513	38,018	42,449	38,018	39,237	1,219	3.21%
Sale of Sewerage services/Tarif du service d'égout	30,912	31,018	33,313	36,215	32,224	36,159	32,224	33,263	1,039	3.22%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	27,500	27,500	17,500	17,500	17,500	17,500	17,500	17,500	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	10,000	10,562	10,580	10,602	10,000	10,813	10,000	10,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente					2,758	2,758				
TOTAL	104,700	105,492	100,500	106,830	100,500	109,679	97,742	100,000	2,258	2.31%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	26,172	44,753	28,020	36,155	29,558	32,298	46,794	38,601	(8,193)	-17.51%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	21,500	22,878	22,000	20,734	22,000	18,907	26,725	30,675	3,950	14.78%
Water System Debt Charges/Service de la dette pour service d'eau	35,162	35,024	35,574	35,425	35,774	35,610	23,833	24,360	527	2.21%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves						15,190				
Deficit from a previous year/Déficit d'une année précédente	21,866	16,005	14,906	14,906	13,168	13,168	390	6,364	5,974	1531.79%
Other Fiscal services/Autres services financiers						870				
TOTAL	104,700	118,660	100,500	107,220	100,500	116,043	97,742	100,000	2,258	2.31%
SURPLUS/DEFICIT		(13,168)		(390)		(6,364)				
Water Rate:	$ 170.00									
Sewer Rate:	$ 150.00									
Combined Rate:	$ 320.00		$ 340.00		$ 340.00		$ 340.00	$ 340.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: GAGETOWN POPULATION: 682	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	273,198	273,198	281,520	281,520	299,180	299,180	320,877	349,438	28,561	8.90%
Unconditional grant/subvention inconditonnelle	64,457	64,457	58,009	58,009	58,009	58,009	58,009	52,208	(5,801)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	13,876	13,826	13,807	27,492	12,269	12,269	10,000	6,514	(3,486)	-34.86%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	3,900	4,515	7,400	2,333	5,000	12,048	8,400	8,200	(200)	-2.38%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		2,837		13,256						
Other transfers/autres transferts				4,000				186	186	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année	9,812	9,812			5,532	5,532				
TOTAL	365,243	368,645	360,736	386,610	379,990	387,038	397,286	416,546	19,260	4.85%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	43,577	39,184	42,440	46,568	49,630	65,431	56,292	64,421	8,129	14.44%
Protective services/services de protection										
Police	56,925	56,760	56,925	56,760	56,925	58,149	58,652	60,520	1,868	3.18%
Fire-operating/service d'incendie	18,250	18,729	18,250	29,559	18,250	22,402	17,250	21,200	3,950	22.90%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	1,500	1,318	4,200	2,833	2,500	14,574	1,000	3,000	2,000	200.00%
Transportation/transport	122,455	136,905	125,755	133,154	136,805	128,959	133,705	150,704	16,999	12.71%
Environment health/hygiène	33,000	28,047	31,000	33,838	37,000	36,078	28,000	35,000	7,000	25.00%
Public health/santé publique	2,000	4,309	10,000	8,387	10,000	11,414	40,000	3,000	(37,000)	-92.50%
Environmental development/urbanisme	27,050	24,194	6,200	12,151	8,700	18,523	16,700	13,700	(3,000)	-17.96%
Recreation & culture/loisirs & culture	14,500	9,583	12,000	10,781	12,000	14,451	9,000	7,000	(2,000)	-22.22%
Fiscal services/services financiers										
Debt cost/coût de la dette	33,837	35,359	34,624	34,282	36,270	36,562	25,500	25,310	(190)	-0.74%
Transfers/transferts	12,149	8,725	8,000	14,133	11,910	9,185	4,009	4,000	(9)	-0.22%
Deficit 2nd previous year/déficit avant-dernière année			11,342	11,342			7,178	28,690	21,512	299.69%
TOTAL	365,243	363,113	360,736	393,788	379,990	415,728	397,286	416,546	19,260	4.85%
SURPLUS/DEFICIT		5,532		(7,178)		(28,690)				
Debt cost ratio	9.26%		9.60%		9.54%		6.42%	6.08%	-0.34%	-5.33%
Net budget/budget net	337,655		339,529		357,189		378,886	401,646	22,760	6.01%
Unconditional grant/subv. inconditionnelle	64,457		58,009		58,009		58,009	52,208	(5,801)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0									
Warrant/mandat	273,198		281,520		299,180		320,877	349,438	28,561	8.90%
Municipal tax base/assiette fiscale	23,383,222		24,198,072		25,650,565		26,962,100	29,341,405	2,379,305	8.82%
Tax rate/taux de taxe	1.1684		1.1634		1.1664		1.1901	1.1909	0.0008	0.07%

MUNICIPALITY/ MUNICIPALITÉ GAGETOWN POPULATION 682	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	57,850	57,616	58,500	57,437	59,150	58,506	59,150	59,625	475	0.80%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	500	609	500	717	500	469	500	500	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		4,000						2,900	2,900	100.00%
Surplus from a previous year/ Excédent d'une année précédente	1,180	1,180	6,269	6,269	2,900	2,900	9,483		(9,483)	-100.00%
TOTAL	59,530	63,405	65,269	64,423	62,550	61,875	69,133	63,025	(6,108)	-8.84%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	16,400	16,893	16,400	15,143	20,300	18,819	22,253	16,355	(5,898)	-26.50%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	42,680	43,359	39,419	36,843	36,620	36,558	36,880	36,520	(360)	-0.98%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves			9,000		5,000		9,000		(9,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente								9,900	9,900	100.00%
Other Fiscal services/Autres services financiers	450	253	450	2,954	630	16,398	1,000	250	(750)	-75.00%
TOTAL	59,530	60,505	65,269	54,940	62,550	71,775	69,133	63,025	(6,108)	-8.84%
SURPLUS/DEFICIT		2900		9483		-9900				
Water Rate										
Sewer Rate	$ 325.00		$ 325.00		$ 325.00		$ 325.00	$ 325.00	$ -	0.00%
Combined Rate	$ 325.00		$ 325.00		$ 325.00		$ 325.00	$ 325.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité GRANDE-ANSE POPULATION 853	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	326,700	326,700	335,863	335,863	346,402	346,402	362,222	385,758	23,536	6.50%
Unconditional grant/subvention inconditionnelle	127,711	127,711	114,935	114,935	114,935	114,935	114,935	103,441	(11,494)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	163,988	164,808	166,335	167,107	172,796	171,976	173,370	152,669	(20,701)	-11.94%
Sale of services/vente de services	73,148	70,896	74,000	67,527	77,650	86,454	72,863	73,181	318	0.44%
Other revenue own source/autres revenus propres sources	4,793	60,731	4,250	20,293	4,350	22,409	5,400	5,450	50	0.93%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	33,500	51,344	31,000	27,417	37,216	47,083	34,200	2,000	(32,200)	-94.15%
Other transfers/autres transferts				22,000	84	20,084				
Surplus 2nd previous year/surplus d'avant-dernière année					2,162	2,161				
TOTAL	729,840	802,190	726,383	755,142	755,595	811,504	762,990	722,499	(40,491)	5.31%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	157,620	150,876	163,935	147,204	165,415	172,552	175,374	177,179	1,805	1.03%
Protective services/services de protection										
Police	82,990	82,990	82,990	82,990	82,990	73,358	73,358	75,917	2,559	3.49%
Fire-operating/service d'incendie	42,125	46,276	49,745	48,923	57,814	42,212	58,510	58,226	(284)	-0.49%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	157,155	157,512	157,646	172,779	166,933	176,421	174,731	170,309	(4,422)	-2.53%
Environment health/hygiène	34,030	26,870	32,500	30,448	32,772	33,381	35,000	34,687	(313)	-0.89%
Public health/santé publique										
Environmental development/urbanisme	18,961	12,688	14,106	17,999	20,280	22,682	12,866	13,676	810	6.30%
Recreation & culture/loisirs & culture	161,205	159,614	147,552	143,092	151,092	172,597	146,505	125,141	(21,364)	-14.58%
Fiscal services/services financiers										
Debt cost/coût de la dette	70,371	56,376	67,593	78,330	72,949	77,341	69,807	55,548	(14,259)	-20.43%
Transfers/transferts	5,000	106,443	7,000	46,368	5,350	20,386	532	43	(489)	-91.92%
Deficit 2nd previous year/déficit avant-dernière année	383	383	3,316	3,316		32,347	16,307	11,773	(4,534)	-27.80%
TOTAL	729,840	800,028	726,383	771,449	755,595	823,277	762,990	722,499	(40,491)	-5.31%
SURPLUS/DEFICIT		2,162		(16,307)		(11,773)				
Debt cost ratio	9.64%		9.31%		9.65%		9.15%	7.69%	-1.46%	-15.97%
Net budget/budget net	454,411		450,798		461,337		477,157	489,199	12,042	2.52%
Unconditional grant/subv. inconditionnelle	127,711		114,935		114,935		114,935	103,441	(11,494)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	326,700		335,863		346,402		362,222	385,758	23,536	6.50%
Municipal tax base/assiette fiscale	26,669,403		26,976,950		27,379,297		27,732,881	28,765,640	1,032,759	3.72%
Tax rate/taux de taxe	1.2250		1.2450		1.2652		1.3061	1.3410	0.0349	2.67%

BUDGET AND AUDIT INFORMATION - 2003/2004
- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité GRAND MANAN POPULATION: 2,610	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	976,064	976,064	1,012,771	1,012,771	1,149,644	1,149,644	1,283,791	1,358,807	75,016	5.84%
Unconditional grant/subvention inconditionnelle	208,453	208,453	187,599	187,599	187,599	187,599	187,599	168,839	(18,760)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	12,825		12,825		12,825		8,800	11,600	2,800	31.82%
Sale of services/vente de services	19,175		18,575		6,255		14,467	15,345	878	6.07%
Other revenue own source/autres revenus propres sources	13,170	78,226	14,677	61,750	13,089	111,429	10,762	10,990	228	2.12%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	35,444	58,999	21,969	32,874	17,248	51,395	17,248	17,248	0	0.00%
Other transfers/autres transferts			329		922		2,148	276	(1,872)	-87.15%
Surplus 2nd previous year/surplus d'avant-dernière année	25,957	25,957	3,598	3,598	7,891	7,891	9,781	7,008	(2,773)	-28.35%
TOTAL	1,291,088	1,347,699	1,272,343	1,298,592	1,395,473	1,507,958	1,534,596	1,590,113	55,517	3.62%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	286,792	280,815	284,393	289,075	300,732	289,343	329,809	346,487	16,678	5.06%
Protective services/services de protection										
Police	221,622	221,622	221,622	221,622	221,622	223,751	224,460	232,290	7,830	3.49%
Fire-operating/service d'incendie	55,900	45,196	60,722	47,480	63,922.00	55,320	74,572	80,000	5,428	7.28%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	8,600	7,854	8,250	8,378	8,550	9,171	8,750	8,500	(250)	-2.86%
Transportation/transport	310,200	263,580	308,772	310,036	325,425	314,326	377,760	378,030	270	0.07%
Environment health/hygiène	244,744	268,218	246,855	248,486	255,855	272,159	270,099	317,599	47,500	17.59%
Public health/santé publique					2,500		17,500	2,500	(15,000)	-85.71%
Environmental development/urbanisme	12,400	16,166	19,175	23,849	17,250	22,952	17,250	13,250	(4,000)	-23.19%
Recreation & culture/loisirs & culture	98,800	82,146	97,809	89,207	123,771	129,491	138,550	135,802	(2,748)	-1.98%
Fiscal services/services financiers										
Debt cost/coût de la dette	52,030	52,030	24,745	28,200	75,846	63,176	75,846	75,655	(191)	-0.25%
Transfers/transferts		102,181		22,478		121,261				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	1,291,088	1,339,808	1,272,343	1,288,811	1,395,473	1,500,950	1,534,596	1,590,113	55,517	3.62%
SURPLUS/DEFICIT		7,891		9,781		7,008				
Debt cost ratio	4.03%		1.94%		5.44%		4.94%	4.76%	-0.16%	-3.73%
Net budget/budget net	1,184,517		1,200,370		1,337,243		1,471,390	1,527,646	56,256	3.82%
Unconditional grant/subv. inconditionnelle	208,453		187,599		187,599		187,599	168,839	(18,760)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	976,064		1,012,771		1,149,644		1,283,791	1,358,807	75,016	5.84%
Municipal tax base/assiette fiscale	88,224,162		91,290,313		103,623,515		115,719,579	122,484,538	6,764,959	5.85%
Tax rate/taux de taxe	1.1063		1.1094		1.1094		1.1094	1.1094	(0.0000)	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004
INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité HARVEY POPULATION 349	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	114,278	114,515	120,046	120,046	129,716	129,688	133,551	138,516	4,965	3.72%
Unconditional grant/subvention inconditonnelle	19,750	19,513	17,774	17,774	17,774	17,774	17,774	15,997	(1,777)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements										
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	12,313	8,238	12,550	5,408	12,650	4,460	3,650	3,650	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		28,604		2,199		2,199				
Other transfers/autres transferts							47	168	121	257.45%
Surplus 2nd previous year/surplus d'avant-dernière année							8,077	2,452	(5,625)	-69.64%
TOTAL	146,341	170,870	150,370	145,427	160,140	154,121	163,099	160,783	(2,316)	-1.42%
EXPENDITURES/DÉPENSES										
General gov't/pouvern. général	26,642	25,3[illegible]	27,672	28,546	27,896	21,816	29,943	30,008	65	0.22%
Protective services/services de protection										
Police	34,000	32,938	34,000	32,938	34,000	30,745	31,000	31,000	0	0.00%
Fire-operating/service d'incendie	9,800	9,709	9,800	10,104	10,200	1,470	10,200	14,140	3,940	38.63%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	1,000	1,485	1,150	1,580	1,150	1,202	1,150	1,150	0	0.00%
Transportation/transport	51,035	46,894	45,535	42,133	53,206	51,051	61,206	54,206	(7,000)	-11.44%
Environment health/hygiène	10,000	10,087	10,000	10,622	12,500	12,933	13,000	14,000	1,000	7.69%
Public health/santé publique										
Environmental development/urbanisme	1,050	13,159	1,150	770	3,150	3,602	3,150	3,150	0	0.00%
Recreation & culture/loisirs & culture	600	738	400	400	400		5,600	5,600	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	8,000	8,061	7,430	7,829	8,166	8,552	7,850	7,529	(321)	-4.09%
Transfers/transferts		27,655			29	10,855				
Deficit 2nd previous year/déficit avant-dernière année	4,214	4,214	13,233	2,428	9,443	9,443				
TOTAL	146,341	180,313	150,370	137,350	160,140	151,669	163,099	160,783	(2,316)	-1.42%
SURPLUS/DEFICIT		(9,443)		8,077		2,452				
Debt cost ratio	2.88%		8.80%		5.90%		4.81%	4.68%	-0.13%	0.00%
Net budget/budget net	134,028		137,820		147,490		151,325	154,513	3,188	2.11%
Unconditional grant/subv. inconditionnelle	19,750		17,774		17,774		17,774	15,997	(1,777)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	114,278		120,046		129,716		133,551	138,516	4,965	3.72%
Municipal tax base/assiette fiscale	11,736,731		11,946,736		12,563,427		12,800,250	13,125,494	325,244	2.54%
Tax rate/taux de taxe	0.9737		1.0048		1.0325		1.0433	1.0553	0.0120	1.15%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: HARVEY POPULATION: 349	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	30,400	31,843	30,400	30,898	30,880	31,676	32,000	32,000	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	2,785	1,741	2,500	2,203	2,500	1,657	2,500	5,500	3,000	120.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			21,726	21,726	957	957	29,053		(29,053)	-100.00%
TOTAL	33,185	33,584	54,626	54,827	34,337	34,290	63,553	37,500	(26,053)	-40.99%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	29,885	29,327	42,026	22,774	31,337	28,320	37,553	17,470	(20,083)	-53.48%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves			12,600	3,000	3,000	26,000	26,000		(26,000)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	3,300	3,300						20,030	20,030	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	33,185	32,627	54,626	25,774	34,337	54,320	63,553	37,500	(26,053)	-40.99%
SURPLUS/DEFICIT		957		29,053		(20,030)				
Water Rate:										
Sewer Rate:	$ 160.00		$ 160.00		$ 160.00		$ 160.00	$ 160.00	$ -	$ -
Combined Rate:	$ 160.00		$ 160.00		$ 160.00		$ 160.00	$ 160.00	$ -	$ -

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité HILLSBOROUGH POPULATION 1,288	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	442,157	442,159	470,196	470,196	493,288	493,288	518,749	568,521	49,772	9.59%
Unconditional grant/subvention inconditonnelle	161,687	161,687	145,512	145,512	145,512	145,512	145,512	130,961	(14,551)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	40,717	40,717	45,267	45,267	49,917	49,917	50,465	47,455	(3,010)	-5.96%
Sale of services/vente de services	82,780	83,784	88,600	95,385	92,100	82,459	99,400	97,200	(2,200)	-2.21%
Other revenue own source/autres revenus propres sources	300	8,537	300	4,760	300	118,872	300	300	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	39,500	37,000	41,675	38,375	41,675	38,326	43,145	43,700	555	1.29%
Surplus 2nd previous year/surplus d'avant-dernière année			12,132	12,132	3,662	3,662	277	13,611	13,334	4813.72%
TOTAL	767,141	773,884	803,682	811,627	826,454	932,036	857,848	901,748	43,900	5.12%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	133,694	119,884	142,290	118,714	174,166	149,919	174,673	182,876	8,203	4.70%
Protective services/services de protection										
Police	109,392	109,392	109,392	109,392	109,392	110,424	110,768	114,632	3,864	3.49%
Fire-operating/service d'incendie	48,560	50,111	51,220	47,638	82,560	56,565	73,604	83,705	10,101	13.72%
Water costs/coût de l'eau	7,080	7,080	7,320	7,320	7,320	7,320	7,320	7,440	120	1.64%
Emergency measures/mesures d'urgence	750	746	750	499	750	990	2,750	4,000	1,250	45.45%
Other/autre	13,530	14,317	13,700	11,603	14,200	13,618	15,673	2,400	(13,273)	-84.69%
Transportation/transport	214,197	160,711	203,827	158,088	218,491	169,164	241,715	253,144	11,429	4.73%
Environment health/hygiène	41,334	39,192	42,512	41,855	45,800	43,351	48,500	52,200	3,700	7.63%
Public health/santé publique	8,500	7,369	7,500	7,527	7,600	7,281	8,500	8,500	0	0.00%
Environmental development/urbanisme	8,500	6,781	9,700	12,072	11,200	6,297	10,800	23,986	13,186	122.09%
Recreation & culture/loisirs & culture	126,850	132,240	126,750	128,944	139,600	132,887	142,700	156,590	13,890	9.73%
Fiscal services/services financiers										
Debt cost/coût de la dette	35,215	49,544	34,350	54,124	15,375	15,507	20,845	12,275	(8,570)	-41.11%
Transfers/transferts		53,316	54,371	113,574		205,102				
Deficit 2nd previous year/déficit avant-dernière année	19,539	19,539								
TOTAL	767,141	770,222	803,682	811,350	826,454	918,425	857,848	901,748	43,900	5.12%
SURPLUS/DÉFICIT		3,662		277		13,611				
Debt cost ratio	4.59%		4.27%		1.86%		2.43%	1.36%	-1.07%	-43.98%
Net budget/budget net	603,844		615,708		638,800		664,261	699,482	35,221	5.30%
Unconditional grant/subv. inconditionnelle	161,687		145,512		145,512		145,512	130,961	(14,551)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	442,157		470,196		493,288		518,749	568,521	49,772	9.59%
Municipal tax base/assiette fiscale	35,161,903		36,497,634		38,004,184		39,363,350	43,130,756	3,767,406	9.57%
Tax rate/taux de taxe	1.2575		1.2883		1.2980		1.3178	1.3181	0.0003	0.02%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITÉ: HILLSBOROUGH POPULATION: 1,288	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	122,264	122,853	124,000	124,250	128,400	127,832	141,338	148,000	6,662	4.71%
Sale of Sewerage services/Tarif du service d'égout	77,520	77,223	77,650	77,751	78,100	78,136	80,575	84,830	4,255	5.28%
Other sales of service/ Autre ventes de services		2,500		1,000		3,000				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	7,080	7,080	7,320	7,320	7,320	7,320	7,320	7,440	120	1.64%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	5,000	4,917	5,000	5,007	5,000	5,739	5,000	5,500	500	10.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		21,144		18,143		37,500				
Surplus from a previous year/ Excédent d'une année précédente	6,003	6,003					209		(209)	-100.00%
TOTAL	217,867	241,720	213,970	233,471	218,820	259,527	234,442	245,770	11,328	4.83%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	49,277	72,035	46,112	71,184	49,390	130,176	70,424	67,217	(3,207)	-4.55%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	41,340	33,974	38,573	34,770	39,875	36,376	44,550	47,530	2,980	6.69%
Water System Debt Charges/Service de la dette pour service d'eau	127,250		121,088		119,983		119,468	119,023	(445)	-0.37%
Sewer System Debt Charges/Service de la dette pour service d'égouts		125,343		119,111		140,598				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		19,940								
Deficit from a previous year/Déficit d'une année précédente			8,197	8,197	9,572	9,572		12,000	12,000	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	217,867	251,292	213,970	233,262	218,820	316,722	234,442	245,770	11,328	4.83%
SURPLUS/DEFICIT		(9,572)		209		(57,195)				
Water Rate:	$ 232.00		$ 232.00		$ 240.00		$ 256.00	$ 256.00	$ -	0.00%
Sewer Rate:	$ 152.00		$ 152.00		$ 152.00		$ 152.00	$ 152.00	$ -	0.00%
Combined Rate:	$ 384.00		$ 384.00		$ 392.00		$ 408.00	$ 408.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: KEDGWICK POPULATION: 1,184	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	406,796	406,796	437,585	437,585	438,000	438,000	472,467	497,724	25,257	5.35%
Unconditional grant/subvention inconditonnelle	162,213	162,213	145,985	145,985	145,985	145,985	145,985	131,387	(14,598)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	88,241	88,413	89,059	89,490	115,680	116,111	118,623	126,952	8,329	7.02%
Sale of services/vente de services	30,445	28,898	27,200	24,618	27,200	25,227	27,200	28,200	1,000	3.68%
Other revenue own source/autres revenus propres sources	14,025	71,655	11,980	56,280	11,855	78,484	11,357	11,200	(157)	-1.38%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts							20,016	220	(19,796)	-98.90%
Surplus 2nd previous year/surplus d'avant-dernière année	1,687	1,687	3,545	3,545	608	608		1,388	1,388	100.00%
TOTAL	703,407	759,662	715,354	757,503	739,328	804,415	795,648	797,071	1,423	0.18%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	122,165	149,798	96,080	120,485	115,221	113,147	116,278	119,967	3,689	3.17%
Protective services/services de protection										
Police	105,006	105,006	105,006	105,006	105,006	102,620	101,824	105,376	3,552	3.49%
Fire-operating/service d'incendie	47,459	40,501	61,544	68,147	65,303	48,338	64,700	63,997	(703)	-1.09%
Water costs/coût de l'eau	25,000		10,000		10,000	10,000	16,000	22,500	6,500	40.63%
Emergency measures/mesures d'urgence	1,100		2,000		3,000		1,000	1,000	0	0.00%
Other/autre										
Transportation/transport	116,091	117,283	123,146	137,755	131,302	141,449	128,201	130,445	2,244	1.75%
Environment health/hygiène	55,000	53,124	58,000	61,098	59,000	59,565	60,000	65,246	5,246	8.74%
Public health/santé publique	7,500	7,500	7,500	7,594	7,875	8,259	9,875	9,675	(200)	-2.03%
Environmental development/urbanisme	7,000	9,152	8,830	7,422	8,830	7,507	8,909	8,909	0	0.00%
Recreation & culture/loisirs & culture	135,000	158,217	139,856	143,348	137,540	149,929	160,953	159,994	(959)	-0.60%
Fiscal services/services financiers										
Debt cost/coût de la dette	77,086	78,458	103,392	108,681	95,946	83,798	90,919	109,962	19,043	20.95%
Transfers/transferts	5,000	40,015		34,956	305	78,415				
Deficit 2nd previous year/déficit avant-dernière année							36,989		(36,989)	-100.00%
TOTAL	703,407	759,054	715,354	794,492	739,328	803,027	795,648	797,071	1,423	0.18%
SURPLUS/DEFICIT		608		(36,989)		1,388				
Debt cost ratio	10.96%		14.45%		12.98%		11.43%	13.80%	2.37%	20.73%
Net budget/budget net	569,009		583,570		583,985		618,452	629,111	10,659	1.72%
Unconditional grant/subv. inconditionnelle	162,213		145,985		145,985		145,985	131,387	(14,598)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	406,796		437,585		438,000		472,467	497,724	25,257	5.35%
Municipal tax base/assiette fiscale	30,863,100		31,756,135		31,785,211		33,202,350	34,392,595	1,190,245	3.58%
Tax rate/taux de taxe	1.3181		1.3780		1.3780		1.4230	1.4472	0.0242	1.70%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: KEDGWICK POPULATION: 1,184	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	84,416	108,582	89,691	115,201	95,970	123,353	98,970	110,614	11,644	11.77%
Sale of Sewerage services/Tarif du service d'égout	24,509		26,039		27,860		28,733	32,114	3,381	11.77%
Other sales of service/ Autre ventes de services	825	1,100	500	915	500	1,640	500	500	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	25,000		10,000	11,350	10,000	10,000	16,000	22,500	6,500	40.63%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	1,874	1,489	1,500	1,098	1,492	290	920	145	(775)	-84.24%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				9,424						
Surplus from a previous year/ Excédent d'une année précédente	31,172	31,172	22,110	22,110	17,251	17,251	222		(222)	-100.00%
TOTAL	167,796	142,343	149,840	160,098	153,073	152,534	145,345	165,873	20,528	14.12%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	111,163	89,872	110,652	125,807	116,703	129,009	110,750	124,318	13,568	12.25%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	14,000	5,876	7,000	7,326	9,000	4,507	8,500	10,500	2,000	23.53%
Water System Debt Charges/Service de la dette pour service d'eau	24,000	12,015	26,008	12,982	27,370	12,120	26,095	26,685	590	2.26%
Sewer System Debt Charges/Service de la dette pour service d'égouts	100	13,139		13,761		14,527				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	18,533	4,190	6,180			5,482		0	0	100.00%
Deficit from a previous year/Déficit d'une année précédente								4,370	4,370	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	167,796	125,092	149,840	159,876	153,073	165,645	145,345	165,873	20,528	14.12%
SURPLUS/DEFICIT		17,251		222		(13,111)				
Water Rate:	$136.71		$ 143.53		$ 153.45		$ 158.10	$ 176.70	$ 18.60	11.76%
Sewer Rate:	$ 39.69		$ 41.67		$ 44.55		$ 45.90	$ 51.30	$ 5.40	11.76%
Combined Rate:	$176.40		$ 185.20		$ 198.00		$ 204.00	$ 228.00	$ 24.00	11.76%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: LAC-BAKER POPULATION 226	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	54,579	54,579	60,156	60,156	57,475	57,475	59,988	63,655	3,667	6.11%
Unconditional grant/subvention inconditonnelle	35,424	35,424	31,880	31,882	31,880	31,910	31,880	28,692	(3,188)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	25,946	25,946	30,042	30,042	28,385	28,385	28,839	40,333	11,494	39.86%
Sale of services/vente de services	5,000		5,002		6,000		6,000	6,000	0	0.00%
Other revenue own source/autres revenus propres sources	100	15,933	100	31,967	70	29,928	100	101	1	1.00%
Other unconditional transfers/autres transf. inconditionnels								2,788	2,788	100.00%
Cond. transfers other sources/transf. cond. autres sources		28,774		26,820		22,029				
Other transfers/autres transferts		7,000			30	6,017	198	62	(136)	-68.69%
Surplus 2nd previous year/surplus d'avant-dernière année	16	16			13,514	13,514		435	435	100.00%
TOTAL	121,065	167,672	127,180	180,867	137,354	189,258	127,005	142,066	15,061	11.86%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	18,495	17,194	17,270	16,984	21,766	21,309	17,448	17,480	32	0.18%
Protective services/services de protection										
Police	19,436	19,436	19,436	19,436	19,436	19,436	19,436	20,114	678	3.49%
Fire-operating/service d'incendie	22,000	16,667	25,000	14,857	23,000	18,775	23,650	33,328	9,678	40.92%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	29,305	25,000	29,440	26,882	27,500	21,416	27,700	29,000	1,300	4.69%
Environment health/hygiène	10,568	13,138	11,000	11,481	12,000	10,656	10,500	11,105	605	5.76%
Public health/santé publique										
Environmental development/urbanisme	3,111	2,211	1,750	1,750	6,492	1,992	6,285	10,339	4,054	64.50%
Recreation & culture/loisirs & culture	18,000	47,096	20,000	77,652	27,000	85,981	19,000	20,500	1,500	7.89%
Fiscal services/services financiers										
Debt cost/coût de la dette	150	13,416	134	11,461	160	9,258	200	200	0	0.00%
Transfers/transferts										
Deficit 2nd previous year/déficit avant-dernière année			3,150	3,150			2,786		(2,786)	-100.00%
TOTAL	121,065	154,158	127,180	183,653	137,354	188,823	127,005	142,066	15,061	11.86%
SURPLUS/DEFICIT		13,514		(2,786)		435				
Debt cost ratio	0.12%		0.11%		0.12%		0.16%	0.14%	-0.02%	-10.60%
Net budget/budget net	90,003		92,036		89,355		91,868	92,347	479	0.52%
Unconditional grant/subv. inconditionnelle	35,424		31,880		31,880		31,880	28,692	(3,188)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	54,579		60,156		57,475		59,988	63,655	3,667	6.11%
Municipal tax base/assiette fiscale	4,473,302		4,797,853		4,780,620		4,814,046	4,846,192	32,146	0.67%
Tax rate/taux de taxe	1.2201		1.2538		1.2022		1.2461	1.3135	$ 0.0674	5.41%

Municipality/municipalité LE GOULET POPULATION: 969	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	203,431	203,431	217,086	217,090	224,903	224,903	232,710	238,919	6,209	2.67%
Unconditional grant/subvention inconditionnelle	109,458	109,458	98,508	98,508	98,508	98,508	98,508	88,657	(9,851)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	13,528	17,837	15,582	15,557	15,557	15,557	12,374	10,760	(1,614)	-13.04%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	6,900	18,570	8,704	13,280	8,600	14,845	5,200	7,200	2,000	38.46%
Other unconditional transfers/autres transf. inconditionnels								6,762	6,762	100.00%
Cond. transfers other sources/transf. cond. autres sources		71,022		99,670		12,332				
Other transfers/autres transferts	9,800	10,774	9,800	23,742	10,800	10,801	10,800	11,000	200	1.85%
Surplus 2nd previous year/surplus d'avant-dernière année	6,493	6,493	2,631	35,631						
TOTAL	349,610	437,585	352,311	503,478	358,368	376,946	359,592	363,298	3,706	1.03%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	115,400	134,959	112,900	128,932	112,600	119,965	121,400	120,500	(900)	-0.74%
Protective services/services de protection										
Police	88,500	88,494	88,500	88,494	88,500	84,624	83,400	86,300	2,900	3.48%
Fire-operating/service d'incendie	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	1,000	326	500	450	500		800	500	(300)	-37.50%
Other/autre	2,800	1,671	2,300	1,861	2,800	296	2,100	1,400	(700)	-33.33%
Transportation/transport	77,970	83,735	82,800	83,668	83,400	82,784	84,900	85,400	500	0.59%
Environment health/hygiène	33,675	32,381	34,700	35,004	35,000	32,807	36,900	37,200	300	0.81%
Public health/santé publique										
Environmental development/urbanisme	2,665	2,398	2,800	35,759	3,000	2,915	2,800	2,800	0	0.00%
Recreation & culture/loisirs & culture	2,600	559	2,375	564	1,350	168	1,350	1,350	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	12,000	13,023	12,436	10,859	12,600	15,113	11,900	12,400	500	4.20%
Transfers/transferts		72,595		105,864	62	22,166	65		(65)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année					5,556	5,556	977	2,448	1,471	150.56%
TOTAL	349,610	443,141	352,311	504,455	358,368	379,394	359,592	363,298	3,706	1.03%
SURPLUS/DEFICIT		(5,556)		(977)		(2,448)				
Debt cost ratio	3.43%		3.53%		3.52%		3.31%	3.41%	0.10%	3.14%
Net budget/budget net	312,889		315,594		323,411		331,218	327,576	(3,642)	-1.10%
Unconditional grant/subv. inconditionnelle	109,458		98,508		98,508		98,508	88,657	(9,851)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	203,431		217,086		224,903		232,710	238,919	6,209	2.67%
Municipal tax base/assiette fiscale	14,671,850		14,923,400		14,937,900		15,064,550	15,264,500	199,950	1.33%
Tax rate/taux de taxe	1.3865		1.4547		1.5056		1.5448	1.5652	0.0204	1.32%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: MAISONNETTE POPULATION 605	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	210,209	210,209	208,997	208,997	215,570	215,570	219,000	228,103	9,103	4.16%
Unconditional grant/subvention inconditonnelle	75,959	75,959	68,360	68,360	68,360	68,360	68,360	61,524	(6,836)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	8,201		10,160	10,628	11,129	11,732	10,175	10,542	367	3.61%
Sale of services/vente de services					10,018		7,540	1,347	(6,193)	-82.14%
Other revenue own source/autres revenus propres sources	1,500	13,748	1,500	4,169	3,096	39,745	2,000	1,700	(300)	-15.00%
Other unconditional transfers/autres transf. inconditionnels					17,700		16,700	1,352	(15,348)	-91.90%
Cond. transfers other sources/transf. cond. autres sources		25,606								
Other transfers/autres transferts		800		12,884		39,325	30,000	192	(29,808)	-99.36%
Surplus 2nd previous year/surplus d'avant-dernière année	11,005	11,005	31,142	31,142			4,871		(4,871)	-100.00%
TOTAL	306,874	337,327	320,159	336,180	325,873	374,732	358,646	304,760	(53,886)	-15.02%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	84,360	69,211	88,856	65,638	75,831	91,401	94,985	81,821	(13,164)	-13.86%
Protective services/services de protection										
Police	58,058	58,050	58,058	58,050	58,058	52,030	52,030	53,845	1,815	3.49%
Fire-operating/service d'incendie	36,762	25,588	48,262	27,846	49,297	32,245	47,874	42,850	(5,024)	-10.49%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	500									
Other/autre										
Transportation/transport	65,300	67,000	65,300	63,530	59,321	61,377	68,375	60,950	(7,425)	-10.86%
Environment health/hygiène	27,000	23,649	25,000	23,285	25,500	23,717	26,500	28,500	2,000	7.55%
Public health/santé publique										
Environmental development/urbanisme	5,048	6,527	4,993	6,850	5,184	7,205	12,280	7,387	(4,893)	-39.85%
Recreation & culture/loisirs & culture	1,000	563	1,000	799	2,975	18,326	5,332	8,500	3,168	59.41%
Fiscal services/services financiers										
Debt cost/coût de la dette	28,846	28,326	28,690	68,583	26,011	43,378	25,203	19,826	(5,377)	-21.33%
Transfers/transferts		82,106		16,728	3	22,441	26,067		(26,067)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année					23,693	23,693		1,081	1,081	100.00%
TOTAL	306,874	361,020	320,159	331,309	325,873	375,813	358,646	304,760	(53,886)	-15.02%
SURPLUS/DEFICIT		(23,693)		4,871		(1,081)				
Debt cost ratio	9.40%		8.96%		7.98%		7.03%	6.51%	(0.0052)	-7.43%
Net budget/budget net	286,168		277,357		283,930		287,360	289,627	2,267	0.79%
Unconditional grant/subv. inconditionnelle	75,959		68,360		68,360		68,360	61,524	(6,836)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	210,209		208,997		215,570		219,000	228,103	9,103	4.16%
Municipal tax base/assiette fiscale	16,726,452		16,716,459		17,108,275		17,177,033	17,607,137	430,104	2.50%
Tax rate/taux de taxe	1.2567		1.2502		1.2600		1.2750	1.2955	0.0206	1.61%

Municipality/municipalité MCADAM POPULATION 1,513	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	478,407	478,407	492,561	492,561	488,393	488,439	475,619	496,678	21,059	4.43%
Unconditional grant/subvention inconditonnelle	286,404	286,404	257,752	257,752	257,752	257,752	257,752	231,977	(25,775)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	12,464	10,078	14,121	14,121	12,793	12,793	8,793	9,821	1,028	11.69%
Sale of services/vente de services	4,000		2,000		7,810		9,810	10,010	200	2.04%
Other revenue own source/autres revenus propres sources	34,400	16,109	34,400	30,868	31,800	43,971	31,343	29,800	(1,543)	-4.92%
Other unconditional transfers/autres transf. inconditionnels								12,753	12,753	100.00%
Cond. transfers other sources/transf. cond. autres sources		780		5,843		580				
Other transfers/autres transferts				13,575	45	5,250	2		(2)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	815,675	791,778	800,834	814,720	798,593	808,785	783,319	791,039	7,720	0.99%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	169,400	192,660	165,050	160,309	168,110	171,820	178,660	176,790	(1,870)	-1.05%
Protective services/services de protection										
Police	210,600	235,120	212,030	244,368	211,230	225,425	215,900	222,400	6,500	3.01%
Fire-operating/service d'incendie	40,575	43,670	35,575	39,584	42,575	45,855	50,500	40,300	(10,200)	-20.20%
Water costs/coût de l'eau	5,160		5,160		5,160		5,160	11,000	5,840	113.18%
Emergency measures/mesures d'urgence										
Other/autre	3,400	536	3,400	3,621	3,300	3,517	4,800	5,000	200	4.17%
Transportation/transport	188,098	162,210	166,098	160,369	158,818	153,798	159,318	136,900	(22,418)	-14.07%
Environment health/hygiène	45,250	50,940	45,250	44,029	45,250	50,517	48,700	45,100	(3,600)	-7.39%
Public health/santé publique	2,000	1,000								
Environmental development/urbanisme	13,650	22,637	13,650	27,623	11,050	18,499	11,900	5,600	(6,300)	-52.94%
Recreation & culture/loisirs & culture	51,800	49,813	48,800	52,653	49,250	53,661	49,250	41,750	(7,500)	-15.23%
Fiscal services/services financiers										
Debt cost/coût de la dette	62,427	61,581	61,997	61,080	31,261	30,964	31,020	56,474	25,454	82.06%
Transfers/transferts		20,882		5,371		31,865				
Deficit 2nd previous year/deficit avant-dernière année	23,315	23,318	43,824	43,824	72,589	72,589	28,111	49,725	21,614	76.89%
TOTAL	815,675	864,367	800,834	842,831	798,593	858,510	783,319	791,039	7,720	0.99%
SURPLUS/DEFICIT		(72,589)		(28,111)		(49,725)				
Debt cost ratio	7.65%		7.74%		3.91%		3.96%	7.14%	3.18%	80.28%
Net budget/budget net	784,811		750,313		746,145		733,371	728,655	(4,716)	-0.64%
Unconditional grant/subv. inconditionnelle	286,404		257,752		257,752		257,752	231,977	(25,775)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	478,407		492,561		488,393		475,619	496,678	21,059	4.43%
Municipal tax base/assiette fiscale	32,191,828		32,266,450		32,228,550		31,293,400	32,150,202	856,802	2.74%
Tax rate/taux de taxe	1.4861		1.5265		1.5154		1.5199	1.5449	0.0250	1.64%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

MUNICIPALITY/ MUNICIPALITÉ: MCADAM POPULATION: 1,513	2000 BUDGET	2000 AUDIT VERIFIC	2001 BUDGET	2001 AUDIT VERIFIC	2002 BUDGET	2002 AUDIT VERIFIC	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	49,750	56,740	49,750	61,479	57,000	66,498	58,500	59,880	1,380	2.36%
Sale of Sewerage services/Tarif du service d'égout	136,880	136,341	136,879	135,966	134,175	135,897	139,150	147,293	8,143	5.85%
Other sales of service/ Autre ventes de services	8,000	15,498	8,000	48,586	7,000	19,076	5,000	5,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	5,160		5,160		5,160		5,160	11,000	5,840	113.18%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		1,723		4,377		6,218				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	2,231	4,250 2,231		4,228						
TOTAL	202,021	216,783	199,789	254,636	203,335	227,689	207,810	223,173	15,363	7.39%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	34,100	71,052	34,100	64,315	42,600	71,797	55,000	65,000	10,000	18.18%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	116,000	104,480	105,600	99,124	110,000	114,397	115,000	120,000	5,000	4.35%
Water System Debt Charges/Service de la dette pour service d'eau	25,730		25,736		26,296		26,254	26,187	(67)	-0.26%
Sewer System Debt Charges/Service de la dette pour service d'égouts	20,150	44,808	19,620	44,534		25,406				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves				4,500	13,098	7,052	11,181	8,451	(2,730)	-24.42%
Déficit from a previous year/Déficit d'une année précédente			14,733	14,733	11,341	11,341	375	3,535	3,160	842.67%
Other Fiscal services/Autres services financiers	6,041	7,784		27,805		1,231				
TOTAL	202,021	228,124	199,789	255,011	203,335	231,224	207,810	223,173	15,363	7.39%
SURPLUS/DEFICIT	0	(11,341)		(375)		(3,535)				
Water Rate	$ 100.00		$ 100.00		$ 100.00		$ 100.00	$ 114.00	$ 14.00	14.00%
Sewer Rate	$ 172.50		$ 172.50		$ 172.50		$ 180.00	$ 186.00	$ 6.00	3.33%
Combined Rate	$ 272.50		$ 272.50		$ 272.50		$ 280.00	$ 300.00	$ 20.00	7.14%

Municipality/municipalité MEDUCTIC POPULATION 189	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	84,234	84,234	88,227	88,227	86,438	86,438	87,474	92,747	5,273	6.03%
Unconditional grant/subvention inconditonnelle	11,355	11,355	10,219	10,219	10,219	10,219	10,219	9,197	(1,022)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	18,603	18,262	20,000	19,968	21,494	21,463	22,117	21,908	(209)	-0.94%
Sale of services/vente de services	4,300	4,810	4,500	5,294	4,500	5,010	4,500	1,500	(3,000)	-66.67%
Other revenue own source/autres revenus propres sources		1,558		1,581		425				
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		3,481		4,122		2,835				
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	1,152	1,152	530	530	916	916	2,501	1,450	(1,051)	-42.02%
TOTAL	119,644	124,852	123,476	129,941	123,567	127,306	126,811	126,802	(9)	-0.01%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	13,774	15,466	17,198	18,791	17,195	17,656	20,177	20,221	44	0.22%
Protective services/services de protection										
Police	21,328	20,296	20,296	20,296	20,296	17,265	16,254	16,821	567	3.49%
Fire-operating/service d'incendie	21,400	23,955	22,900	20,696	22,900	18,126	23,900	23,500	(400)	-1.67%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	22,800	21,101	22,950	21,952	23,800	20,343	24,000	24,100	100	0.42%
Environment health/hygiène	11,280	9,902	11,100	10,191	11,070	10,101	11,500	11,020	(480)	-4.17%
Public health/santé publique										
Environmental development/urbanisme	400	375	400	375	400	301	310	310	0	0.00%
Recreation & culture/loisirs & culture	14,300	15,982	15,400	12,891	15,400	10,194	17,900	17,900	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	12,862	12,789	13,232	20,126	12,506	28,108	12,770	12,930	160	1.25%
Transfers/transferts	1,500	4,070		2,122		3,762				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	119,644	123,936	123,476	127,440	123,567	125,856	126,811	126,802	(9)	-0.01%
SURPLUS/DEFICIT		916		2,501		1,450				
Debt cost ratio	10.75%		10.72%		10.12%		10.07%	10.20%	0.13%	1.26%
Net budget/budget net	95,589		98,446		96,657		97,693	101,944	4,251	4.35%
Unconditional grant/subv. inconditionnelle	11,355		10,219		10,219		10,219	9,197	(1,022)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	84,234		88,227		86,438		87,474	92,747	5,273	6.03%
Municipal tax base/assiette fiscale	9,370,100		9,487,700		9,476,100		9,508,400	10,154,600	646,200	6.80%
Tax rate/taux de taxe	0.8990		0.9299		0.9122		0.9200	0.9133	(0.0066)	-0.72%

Municipality/municipalité MIRAMICHI POPULATION: 4,719	2000 BUDGET BUDGET	2000 AUDIT VÉRIF.	2001 BUDGET BUDGET	2001 AUDIT VÉRIF.	2002 BUDGET BUDGET	2002 AUDIT VÉRIF.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,554,494	1,554,494	1,652,582	1,652,582	1,741,509	1,741,508	1,850,173	1,990,592	140,419	7.59%
Unconditional grant/subvention inconditionnelle	476,960	476,960	429,245	429,245	429,245	429,245	429,245	386,321	(42,924)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	1,604	2,305	2,300	2,115	2,115	2,487	2,500	16,569	14,069	562.76%
Sale of services/vente de services	142,500	156,819	149,100	150,531	142,012	129,002	124,447	117,760	(6,687)	-5.37%
Other revenue own source/autres revenus propres sources	25,800	19,851	27,400	20,033	29,800	34,643	38,300	44,108	5,808	15.16%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	2,421	266,200	2,390	91,008	54,621	175,585	81,156	88,195	7,039	8.67%
Surplus 2nd previous year/surplus d'avant-dernière année			1,794	1,793			2,395		(2,395)	-100.00%
TOTAL	2,203,779	2,476,629	2,264,811	2,347,307	2,399,302	2,512,470	2,528,216	2,643,545	115,329	4.56%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	294,757	319,790	326,643	354,093	356,804	363,039	387,798	409,169	21,371	5.51%
Protective services/services de protection										
Police	375,000	365,000	390,000	390,000	400,000	400,000	412,500	425,000	12,500	3.03%
Fire-operating/service d'incendie	97,570	95,944	104,355	94,317	110,135	92,464	108,815	112,594	3,779	3.47%
Water costs/coût de l'eau	20,084	20,084	20,292	20,292	20,892	20,892	20,508	20,730	222	1.08%
Emergency measures/mesures d'urgence	1,500		5,000	265	5,000	2,063	5,000	7,000	2,000	40.00%
Other/autre	9,740	12,419	13,280	15,643	15,690	15,907	15,690	15,735	45	0.29%
Transportation/transport	666,499	951,530	676,395	768,029	757,660	881,888	793,706	834,993	41,287	5.20%
Environment health/hygiène	189,847	188,320	195,232	190,983	182,787	182,017	189,699	184,443	(5,256)	-2.77%
Public health/santé publique										
Environmental development/urbanisme	67,414	75,150	74,937	71,870	73,437	72,601	93,800	99,561	5,761	6.14%
Recreation & culture/loisirs & culture	326,950	300,035	310,250	298,904	302,564	287,511	325,062	324,357	(705)	-0.22%
Fiscal services/services financiers										
Debt cost/coût de la dette	153,507	148,800	144,927	142,518	172,905	193,290	174,533	209,413	34,880	19.98%
Transfers/transferts			3,500		80		1,105		(1,105)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année	911	907			1,348	1,348		550	550	100.00%
TOTAL	2,203,779	2,477,977	2,264,811	2,344,912	2,399,302	2,513,020	2,528,216	2,643,545	115,329	4.56%
SURPLUS/DEFICIT		(1,348)		2,395		(550)				
Debt cost	6.97%		6.40%		7.21%		6.90%	7.92%	1.02%	14.75%
Net budget/budget net	2,031,454		2,081,827		2,170,754		2,277,418	2,376,913	97,495	4.28%
Unconditional grant/subv. inconditionnelle	476,960		429,245		429,245		429,245	386,321	(42,924)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,554,494		1,652,582		1,741,509		1,850,173	1,990,592	140,419	7.59%
Municipal tax base/assiette fiscale	123,233,786		127,259,178		130,801,980		136,044,110	143,456,106	7,411,996	5.45%
Tax rate/taux de taxe	1.2614		1.2986		1.3314		1.3600	1.3816	0.0276	2.03%

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MUNICIPALITY/MUNICIPALITE: MEMRAMCOOK POPULATION: 4,719	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	41,898	50,406	50,488	58,756	50,656	74,915	69,780	82,002	12,222	17.52%
Sale of Sewerage services/Tarif du service d'égout	33,070	32,356	35,666	33,837	33,961	33,935	126,456	178,020	51,564	40.78%
Other sales of service/ Autre ventes de services		2,211		3,112		8,477				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	20,084	20,084	20,292	20,292	20,892	20,892	20,508	20,730	222	1.08%
Frontage Fees/Frais de façade	7,588	7,588	7,588	7,588	7,588	7,588	5,008		(5,008)	-100.00%
Other revenue from own sources/ Autre revenus propres sources	900	8,646	900	9,970	900	9,703	1,650	2,950	1,300	78.79%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		439								
Surplus from a previous year/ Excédent d'une année précédente	25,691	25,691	46,972	46,972	88,249	88,249	83,250	96,609	13,359	16.05%
TOTAL	129,231	147,421	161,906	180,527	202,246	243,759	306,652	380,311	73,659	24.02%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	56,235	50,447	54,075	101,380	55,906	150,294	68,780	81,072	12,292	17.87%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	31,741	24,396	32,100	29,139	34,075	35,574	61,591	84,943	23,352	37.91%
Water System Debt Charges/Service de la dette pour service d'eau		8,565								
Sewer System Debt Charges/Service de la dette pour service d'égouts	7,255	5,327	7,231	7,086	7,865	7,692	65,863	125,818	59,955	91.03%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	34,000		68,500		104,400		110,418	88,478	(21,940)	-19.87%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	129,231	88,735	161,906	137,605	202,246	193,560	306,652	380,311	73,659	24.02%
SURPLUS/DEFICIT		58,686		42,922		50,199				
Water Rate:	$ 165.00		$ 165.00		$ 165.00		$ 140.00	$ 140.00	$ -	0.00%
Sewer Rate:	$ 72.00		$ 75.00		$ 75.00		$ 136.00	$ 85.00	$ (51.00)	-37.50%
Combined Rate:	$ 237.00		$ 240.00		$ 240.00		$ 276.00	$ 225.00	$ (51.00)	-18.48%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité MILLVILLE POPULATION 319	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	83,460	83,460	84,155	84,155	87,657	87,657	88,539	91,914	3,375	3.81%
Unconditional grant/subvention inconditionnelle	28,728	28,728	25,854	25,854	25,854	25,854	25,854	23,269	(2,585)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	21,794	21,794	21,781	21,781	21,679	21,680	31,747	41,871	10,124	31.89%
Sale of services/vente de services			1,700	1,720			500	250	(250)	-50.00%
Other revenue own source/autres revenus propres sources	400	4,611	400	3,210	700	2,831	725	750	25	3.45%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		122,926		13,940		24,492				
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	377	377	1,139	1,139			1,040	1,435	395	37.98%
TOTAL	134,759	261,896	135,029	151,799	135,890	162,514	148,405	159,489	11,084	7.47%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	26,239	26,110	29,840	30,814	31,176	32,294	37,621	32,148	(5,473)	-14.55%
Protective services/services de protection										
Police	27,606	27,606	27,606	27,606	27,606	27,477	27,434	28,391	957	3.49%
Fire-operating/service d'incendie	19,850	19,960	19,850	20,011	20,150	21,934	34,200	45,000	10,800	31.58%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	3,500	3,860	800	294	500		500	500	0	0.00%
Other/autre	50		50		3,300	3,281	3,300	3,300	0	0.00%
Transportation/transport	22,100	16,673	22,300	17,349	21,700	17,207	22,950	22,050	(900)	-3.92%
Environment health/hygiène	14,800	14,845	14,800	13,729	13,500	13,005	13,500	14,850	1,350	10.00%
Public health/santé publique										
Environmental development/urbanisme	4,750	118,491	4,750	18,228	5,750	26,720	4,750	4,200	(550)	-11.58%
Recreation & culture/loisirs & culture	3,000	7,351	5,200	6,465	2,500	10,061	3,500	8,400	4,900	140.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	8,864	8,777	8,333	8,263	8,790	8,682	150	150	0	0.00%
Transfers/transferts	4,000	18,641	1,500	8,000	500		500	500	0	0.00%
Deficit 2nd previous year/déficit avant-dernière année					418	418			0	0.00%
TOTAL	134,759	262,314	135,029	150,759	135,890	161,079	148,405	159,489	11,084	7.47%
SURPLUS/DEFICIT		(418)		1,040		1,435				
Debt cost ratio	6.58%		6.17%		6.47%		0.10%	0.09%	-0.01%	-6.95%
Net budget/budget net	112,188		110,009		113,511		114,393	115,183	790	0.69%
Unconditional grant/subv. inconditionnelle	28,728		25,854		25,854		25,854	23,269	(2,585)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	83,460		84,155		87,657		88,539	91,914	3,375	3.81%
Municipal tax base/assiette fiscale	7,196,550		7,199,400		7,381,400		7,454,900	7,739,100	284,200	3.81%
Tax rate/taux de taxe	1.1597		1.1689		1.1875		1.1877	1.1877	(0.0000)	0.00%

Municipality/municipalité MINTO POPULATION:2,776	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	951,015	951,015	979,397	979,397	1,009,639	1,009,639	1,027,865	1,037,418	9,553	0.93%
Unconditional grant/subvention inconditonnelle	357,994	357,994	322,181	322,181	322,181	322,181	322,181	289,963	(32,218)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	122,513	122,965	127,897	128,349	138,902	139,354	151,169	155,857	4,688	3.10%
Sale of services/vente de services	46,000	44,400	48,000	40,017	40,000	44,926	40,000	43,000	3,000	7.50%
Other revenue own source/autres revenus propres sources	33,509	68,505	33,648	38,126	40,648	51,407	37,500	35,988	(1,512)	-4.03%
Other unconditional transfers/autres transf. inconditionnels								22,699	22,699	100.00%
Cond. transfers other sources/transf. cond. autres sources						8,609				
Other transfers/autres transferts		6,504			288	59,288	36	112	76	211.11%
Surplus 2nd previous year/surplus d'avant-dernière année	4,758	4,758			1,351	1,351		6,924	6,924	100.00%
TOTAL	1,515,789	1,556,141	1,511,123	1,509,070	1,553,009	1,636,755	1,578,751	1,591,961	13,210	0.84%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	176,682	182,753	176,882	192,899	192,735	208,567	205,031	216,440	11,409	5.56%
Protective services/services de protection										
Police	293,000	293,000	313,000	313,000	321,000	321,000	331,000	341,000	10,000	3.02%
Fire-operating/service d'incendie	120,000	122,115	120,000	120,145	120,000	124,096	120,000	120,000	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	6,500	449	1,000	363	1,000	382	1,000	3,000	2,000	200.00%
Other/autre	20,000	20,584	30,000	18,737	20,000	6,773	7,000	7,000	0	0.00%
Transportation/transport	336,693	320,653	349,710	318,500	362,260	369,426	395,210	411,710	16,500	4.17%
Environment health/hygiène	134,000	127,844	134,000	130,840	176,020	149,290	154,100	163,020	8,920	5.79%
Public health/santé publique	1,000		1,000							
Environmental development/urbanisme	39,400	25,585	37,717	26,801	37,716	32,067	35,716	43,216	7,500	21.00%
Recreation & culture/loisirs & culture	193,000	190,791	196,000	215,518	201,200	188,055	160,000	195,500	35,500	22.19%
Fiscal services/services financiers										
Debt cost/coût de la dette	40,514	40,670	39,650	40,094	45,078	42,531	56,696	60,175	3,479	6.14%
Transfers/transferts	155,000	230,346	110,000	172,007	76,000	187,644	70,000	30,900	(39,100)	-55.86%
Deficit 2nd previous year/déficit avant-dernière année			2,164	2,164			42,998		(42,998)	-100.00%
TOTAL	1,515,789	1,554,790	1,511,123	1,551,068	1,553,009	1,629,831	1,578,751	1,591,961	13,210	0.84%
SURPLUS/DEFICIT		1,351		-42,998		6,924				
Debt cost ratio	2.67%		2.62%		2.90%		3.59%	3.78%	0.19%	5.26%
Net budget/budget net	1,309,009		1,301,578		1,331,820		1,350,046	1,327,381	(22,665)	-1.68%
Unconditional grant/subv. inconditionnelle	357,994		322,181		322,181		322,181	289,963	(32,218)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	951,015		979,397		1,009,639		1,027,865	1,037,418	9,553	0.93%
Municipal tax base/assiette fiscale	84,908,643		85,911,724		86,293,861		85,655,050	86,448,297	793,247	0.93%
Tax rate/taux de taxe	1.1200		1.1400		1.1700		1.2000	1.2000	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/ MUNICIPALITE. MINTO POPULATION 2,776	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	207,900	209,003	209,700	208,020	213,860	214,469	213,860	218,500	4,640	2.17%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	13,994	4,299	13,994	2,536	13,494	3,539	13,494	13,494	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts		9,150		9,125		53,125				
Surplus from a previous year/ Excédent d'une année précédente	29,586	29,586	20,085	20,085	26,183	26,183		48,268	48,268	100.00%
TOTAL	251,480	252,038	243,779	239,766	253,537	297,316	227,354	280,262	52,908	23.27%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	164,267	129,088	156,579	136,108	161,551	118,852	123,000	140,255	17,255	14.03%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	85,713	96,767	85,700	105,021	85,486	130,196	87,039	70,874	(16,165)	-18.57%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves					5,000					
Deficit from a previous year/Déficit d'une année précédente							15,815	67,633	51,818	327.65%
Other Fiscal services/Autres services financiers	1,500		1,500	82,085	1,500		1,500	1,500	0	0.00%
TOTAL	251,480	225,855	243,779	323,214	253,537	249,048	227,354	280,262	52,908	23.27%
SURPLUS/DEFICIT		26,183		(83,448)		48,268				
Water Rate										
Sewer Rate	$ 180.00		$ 180.00		$ 185.00		$ 185.00	$ 190.00	$ 5.00	2.70%
Combined Rate	$ 180.00		$ 180.00		$ 185.00		$ 185.00	$ 190.00	$ 5.00	2.70%

BUDGET AND AUDIT INFORMATION - 2000/2004- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité NEGUAC POPULATION: 1,697	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	755,105	755,105	787,100	787,100	812,072	812,072	824,963	849,488	24,525	2.97%
Unconditional grant/subvention inconditonnelle	202,242	202,242	182,010	182,010	182,010	182,010	182,010	163,809	(18,201)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	110,445	118,468	119,245	116,271	143,212	141,215	152,540	158,313	5,773	3.78%
Sale of services/vente de services	12,400		3,000		1,000		610	610	0	0.00%
Other revenue own source/autres revenus propres sources	118,640	500,032	112,694	813,928	123,155	468,928	115,190	117,115	1,925	1.67%
Other unconditional transfers/autres transf. inconditionnels								7,142	7,142	100.00%
Cond. transfers other sources/transf. cond. autres sources		22,050		610		610				
Other transfers/autres transferts	13,000	15,280	15,280	15,280	20,280	23,820	29,899	33,452	3,553	11.88%
Surplus 2nd previous year/surplus d'avant-dernière année	23,433	23,433	9,976	9,976	8,385	8,385	7,362	2,081	(5,281)	-71.73%
TOTAL	1,235,265	1,636,610	1,229,305	1,925,175	1,290,114	1,637,040	1,312,574	1,332,010	19,436	1.48%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	220,815	185,701	217,900	205,714	235,749	210,852	248,802	252,580	3,778	1.52%
Protective services/services de protection										
Police	226,460	250,135	263,060	204,551	240,000	240,528	247,500	255,000	7,500	3.03%
Fire-operating/service d'incendie	82,655	68,115	83,095	66,883	85,835	65,799	87,130	87,410	280	0.32%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	3,000		5,000		2,000	50	2,000	2,000	0	0.00%
Other/autre	1,960	3,799	1,420	5,876	1,420	1,213	1,420	1,420	0	0.00%
Transportation/transport	314,880	227,229	306,280	307,019	318,875	284,482	332,352	347,480	15,128	4.55%
Environment health/hygiène	43,960	39,971	40,760	40,756	42,260	41,743	43,690	45,760	2,070	4.74%
Public health/santé publique										
Environmental development/urbanisme	84,390	101,072	49,810	46,065	54,860	61,384	60,500	64,845	4,345	7.18%
Recreation & culture/loisirs & culture	63,645	59,253	65,115	75,653	70,715	72,898	66,925	69,420	2,495	3.73%
Fiscal services/services financiers										
Debt cost/cout de la dette	177,300	273,969	180,665	302,798	221,206	267,473	211,255	205,095	(6,160)	-2.92%
Transfers/transferts	16,200	418,981	16,200	662,498	17,194	388,537	11,000	1,000	(10,000)	-90.91%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	1,235,265	1,628,225	1,229,305	1,917,813	1,290,114	1,634,959	1,312,574	1,332,010	19,436	1.48%
SURPLUS/DEFICIT		8,385		7,362		2,081				
Debt cost ratio	14.35%		14.70%		17.15%		16.09%	15.40%	-0.70%	-4.33%
Net budget/budget net	957,347		969,110		994,082		1,006,973	1,013,297	6,324	0.63%
Unconditional grant/subv. inconditionnelle	202,242		182,010		182,010		182,010	163,809	(18,201)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	755,105		787,100		812,072		824,963	849,488	24,525	2.97%
Municipal tax base/assiette fiscale	62,928,300		64,521,388		65,373,197		66,411,086	67,301,318	890,232	1.34%
Tax rate/taux de taxe	1.1999		1.2199		1.2422		1.2422	1.2622	0.0200	1.61%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: NEGUAC POPULATION: 1,697	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	177,505	172,836	170,970	167,245	172,605	171,632	171,930	173,064	1,134	0.66%
Other sales of service/ Autre ventes de services			3,400		3,400		3,400	3,400	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	9,000	10,984	7,000	8,872	7,200	8,405	5,700	5,700	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts						17,000				
Surplus from a previous year/ Excédent d'une année précédente			5,045	5,045	1,730	1,730	5,132	829	(4,303)	-83.85%
TOTAL	186,505	183,820	186,415	181,162	184,935	198,767	186,162	182,993	(3,169)	-1.70%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	57,402	57,398	57,040	71,512	61,620	100,730	73,662	77,935	4,273	5.80%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	102,415	99,780	102,875	99,518	106,815	97,208	88,000	86,858	(1,142)	-1.30%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	17,000	22,074	17,000	5,000	10,000		18,000	12,000	(6,000)	-33.33%
Deficit from a previous year/Déficit d'une année précédente	2,838	2,838								
Other Fiscal services/Autres services financiers	6,850		9,500		6,500		6,500	6,200	(300)	-4.62%
TOTAL	186,505	182,090	186,415	176,030	184,935	197,938	186,162	182,993	(3,169)	-1.70%
SURPLUS/DEFICIT		1,730		5,132		829				
Water Rate:										
Sewer Rate:	$ 395.00		$ 395.00		$ 395.00		$ 395.00	$ 395.00	$ -	0.00%
Combined Rate:	$ 395.00		$ 395.00		$ 395.00		$ 395.00	$ 395.00	$ -	0.00%

Municipality/municipalité: NEW MARYLAND POPULATION: 4,284	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	1,669,441	1,669,441	1,775,621	1,775,621	1,908,476	1,908,476	2,071,407	2,211,752	140,345	6.78%
Unconditional grant/subvention inconditonnelle	241,065	241,065	216,949	216,949	216,949	216,949	216,949	195,254	(21,695)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements					58,160	58,160	85,296	85,512	216	0.25%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	63,080	84,712	70,135	80,508	77,600	89,212	77,410	83,863	6,453	8.34%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	23,820		33,039		29,700		28,300	24,000	(4,300)	-15.19%
Other transfers/autres transferts		42,951		65,193		35,808				
Surplus 2nd previous year/surplus d'avant-dernière année	2,991	2,991	2,049	2,049	1,137	1,137	1,525	1,351	(174)	-11.41%
TOTAL	2,000,397	2,041,160	2,097,853	2,140,320	2,292,022	2,309,742	2,480,887	2,601,732	120,845	4.87%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	320,635	292,918	326,360	317,489	361,502	357,971	361,430	399,066	37,636	10.41%
Protective services/services de protection										
Police	375,000	365,000	400,000	390,000	407,000	400,000	418,500	430,000	11,500	2.75%
Fire-operating/service d'incendie	82,635	82,635	110,000	237,593	134,761	128,329	141,015	150,218	9,203	6.53%
Water costs/coût de l'eau					4,850	4,850	4,850	4,850	0	0.00%
Emergency measures/mesures d'urgence	15,000	10,666	5,000	774	5,000	516	3,500	5,000	1,500	42.86%
Other/autre	18,600	20,999	15,600	25,942	19,750	23,564	19,600	19,600	0	0.00%
Transportation/transport	382,715	358,964	384,990	392,492	374,967	407,599	411,465	458,442	46,977	11.42%
Environment health/hygiène	102,000	98,212	121,798	124,568	146,331	145,905	149,172	153,887	4,715	3.16%
Public health/santé publique										
Environmental development/urbanisme	9,500	7,075	14,500	9,675	14,500	7,646	14,500	21,500	7,000	48.28%
Recreation & culture/loisirs & culture	157,985	135,622	157,903	151,231	167,300	152,293	195,236	200,536	5,300	2.71%
Fiscal services/services financiers										
Debt cost/coût de la dette	23,479	29,326	23,499	28,987	56,911	46,835	141,619	138,965	(2,654)	-1.87%
Transfers/transferts	512,848	638,606	538,203	460,044	599,150	632,883	620,000	619,668	(332)	-0.05%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	2,000,397	2,040,023	2,097,853	2,138,795	2,292,022	2,308,391	2,480,887	2,601,732	120,845	4.87%
SURPLUS/DEFICIT		1,137		1,525		1,351				
Debt Cost Ratio		1.44%	1.12%		2.48%		5.71%	5.34%	-0.37%	-6.43%
Net budget/budget net	1,910,506		1,992,570		2,125,425		2,288,356	2,407,006	118,650	5.18%
Unconditional grant/subv. inconditionnelle	241,065		216,949		216,949		216,949	195,254	(21,695)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	1,669,441		1,775,621		1,908,476		2,071,407	2,211,752	140,345	6.78%
Municipal tax base/assiette fiscale	173,520,500		177,526,600		180,521,750		187,003,700	197,946,450	10,942,750	5.85%
Tax rate/taux de taxe	0.9621		1.0002		1.0572		1.1077	1.1173	0.0097	0.87%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ NEW MARYLAND POPULATION: 4,284	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	131,180	124,223	124,602	126,231	151,220	143,315	166,090	173,755	7,665	4.61%
Sale of Sewerage services/Tarif du service d'égout	237,440	237,918	238,078	239,597	329,100	291,804	444,250	501,816	57,566	12.96%
Other sales of service/ Autre ventes de services		7,066		8,500		29,450				
Water Supply for Fire Protection/Approvisionnement en eau -incendies					4,850	4,850	4,850	4,850	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	2,200	10,233	5,200	9,092	6,200	5,629	3,000	3,500	500	16.67%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				25,000						
Surplus from a previous year/ Excédent d'une année précédente			44,282	44,282	3,692	3,692	3,480	1,804	(1,676)	-48.16%
TOTAL	370,820	379,440	412,162	452,702	495,062	478,740	621,670	685,725	64,055	10.30%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	80,400	60,663	81,437	95,015	92,900	107,305	131,813	131,124	(689)	-0.52%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	80,000	50,810	69,200	75,360	78,000	58,167	72,368	116,181	43,813	60.54%
Water System Debt Charges/Service de la dette pour service d'eau	14,466	21,441	20,851	20,876	25,727	27,192	56,182	56,384	202	0.36%
Sewer System Debt Charges/Service de la dette pour service d'égouts	14,466	21,441	20,850	24,823	20,727	26,830	21,057	20,799	(258)	-1.23%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	140,938	180,843	219,824	233,148	277,708	257,442	340,250	361,237	20,987	6.17%
Deficit from a previous year/Déficit d'une année précédente	40,550	40,550								
Other Fiscal services/Autres services financiers										
TOTAL	370,820	375,748	412,162	449,222	495,062	476,936	621,670	685,725	64,055	10.30%
SURPLUS/DEFICIT		3,692		3,480		1,804				
Water Rate	$ 220.00		$ 219.00		$ 260.00		$ 280.00	$ 280.00	$ -	0.00%
Sewer Rate	$ 220.00		$ 219.00		$ 300.00		$ 400.00	$ 440.00	$ 40.00	10.00%
Combined Rate	$ 440.00		$ 438.00		$ 560.00		$ 680.00	$ 720.00	$ 40.00	5.88%

BUDGET AND AUDIT INFORMATION - 2000/2004 INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: NIGADOO POPULATION: 983	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	308,504	308,504	333,699	333,699	336,848	336,848	342,973	347,742	4,769	1.39%
Unconditional grant/subvention inconditonnelle	120,367	120,367	108,326	108,326	108,326	108,326	108,326	97,493	(10,833)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	47,588	24,483	28,555	25,376	28,555	24,812	28,555	27,775	(780)	-2.73%
Sale of services/vente de services	5,580	5,580	11,100	16,186	12,900	13,870	12,900	8,100	(4,800)	-37.21%
Other revenue own source/autres revenus propres sources	2,399	21,996	2,400	2,963	2,400	2,963	2,400	2,400	0	0.00%
Other unconditional transfers/autres transf. inconditionnels		6,110		6,477		3,665		6,064	6,064	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	962	962	6,090	6,090	4,433	4,433	5,367	967	(4,400)	-81.98%
TOTAL	485,400	488,002	490,170	499,117	493,462	494,917	500,521	490,541	(9,980)	-1.99%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	130,220	126,462	135,824	129,616	132,269	128,706	133,268	136,959	3,691	2.77%
Protective services/services de protection										
Police	113,251	113,251	116,375	116,375	132,519	134,745	150,037	151,030	993	0.66%
Fire-operating/service d'incendie	14,939	10,146	14,939	12,892	17,505	17,505	15,848	15,961	113	0.71%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	4,421	4,421	4,421	4,421	4,421	4,421	4,894	5,089	195	3.98%
Transportation/transport	138,529	140,431	133,008	131,417	125,489	130,138	126,162	120,110	(6,052)	-4.80%
Environment health/hygiène	35,000	34,269	36,000	33,961	38,270	37,692	41,285	41,285	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	12,240	10,208	11,803	10,612	11,389	10,714	11,527	10,512	(1,015)	-8.81%
Recreation & culture/loisirs & culture	23,800	22,780	23,800	29,312	17,600	15,811	17,300	9,395	(7,905)	-45.69%
Fiscal services/services financiers										
Debt cost/coût de la dette	13,000	21,601	14,000	25,144	14,000	14,218	200	200	0	0.00%
Transfers/transferts										
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	485,400	483,569	490,170	493,750	493,462	493,950	500,521	490,541	(9,980)	-1.99%
SURPLUS/DÉFICIT		4,433		5,367		967				
Debt cost ratio	2.68%		2.86%		2.84%		0.04%	0.04%	0.00%	2.03%
Net budget/budget net	428,871		442,025		445,174		451,299	445,235	(6,064)	-1.34%
Unconditional grant/subv. inconditionnelle	120,367		108,326		108,326		108,326	97,493	(10,833)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	308,504		333,699		336,848		342,973	347,742	4,769	1.39%
Municipal tax base/assiette fiscale	22,852,100		24,719,050		24,951,750		25,405,400	25,758,650	353,250	1.39%
Tax rate/taux de taxe	1.3500		1.3500		1.3500		1.3500	1.3500	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: NIGADOO POPULATION: 983	2000 BUDGET	2000 AUDIT VERIFIC	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	127,600	131,960	129,000	127,797	129,200	130,410	132,400	132,800	400	0.30%
Other sales of service/ Autre ventes de services	2,000		2,000	2,000	2,000	8,000	4,000	4,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	300									
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	11,511	11,511	7,439	7,439	8,592	8,592	1,344	5,733	4,389	326.56%
TOTAL	141,411	143,471	138,439	137,236	139,792	147,002	137,744	142,533	4,789	3.48%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	36,361	134,879	33,085	161,913	33,425	141,269	25,478	30,641	5,163	20.26%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	97,050		97,354		98,367		96,940	96,466	(474)	-0.49%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	7,000		7,000		7,000		6,100	6,000	(100)	-1.64%
Deficit from a previous year/Déficit d'une année précédente							8,226	8,226	0	0.00%
Other Fiscal services/Autres services financiers	1,000		1,000		1,000		1,000	1,200	200	20.00%
TOTAL	141,411	134,879	138,439	161,913	139,792	141,269	137,744	142,533	4,789	3.48%
SURPLUS/DEFICIT		8,592		(24,677)		5,733				
Water Rate:										
Sewer Rate:	$ 400.00		$ 400.00		$ 400.00		$ 400.00	$ 400.00	$ -	0.00%
Combined Rate:	$ 400.00		$ 400.00		$ 400.00		$ 400.00	$ 400.00	$ -	0.00%

Municipality/municipalité: NORTON POPULATION: 1,370	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	383,505	383,505	394,267	394,267	404,373	404,373	417,027	438,400	21,373	5.13%
Unconditional grant/subvention inconditonnelle	160,360	160,360	144,318	144,318	144,318	144,318	144,318	129,886	(14,432)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	51,995	74,683	61,780	110,878	58,546	160,110	58,546	56,022	(2,524)	-4.31%
Sale of services/vente de services	15,807	390	22,000	354	101,441	465	101,441	101,441	0	0.00%
Other revenue own source/autres revenus propres sources	13,400	20,961	7,900	9,094	8,500	9,821	9,200	11,700	2,500	27.17%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		18,535		5,442		4,332				
Other transfers/autres transferts	18,000	18,000	38,000	38,000	18,000	15,969	16,027	16,133	106	0.66%
Surplus 2nd previous year/surplus d'avant-dernière année							1,298	99	(1,199)	-92.37%
TOTAL	643,067	676,434	668,265	702,353	735,178	739,388	747,857	753,681	5,824	0.78%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	66,622	70,949	61,360	81,396	80,263	69,817	84,709	79,510	(5,199)	-6.14%
Protective services/services de protection										
Police	119,540	119,540	119,540	119,540	119,540	118,250	117,820	121,930	4,110	3.49%
Fire-operating/service d'incendie	69,670	73,874	69,670	72,511	69,670	68,962	69,873	78,177	8,304	11.88%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	2,000	177	2,000	831	5,000	818	5,000	5,000	0	0.00%
Other/autre		41		22						
Transportation/transport	254,196	233,706	266,234	254,778	338,439	360,138	343,672	350,968	7,296	2.12%
Environment health/hygiène	57,800	60,365	72,300	56,837	62,000	57,240	64,400	63,044	(1,356)	-2.11%
Public health/santé publique										
Environmental development/urbanisme	9,267	10,056	10,955	10,955	11,444	11,444	10,079	13,500	3,421	33.94%
Recreation & culture/loisirs & culture	10,000	26,291	10,000	15,901	14,000	17,910	16,500	14,500	(2,000)	-12.12%
Fiscal services/services financiers										
Debt cost/coût de la dette	40,562	36,053	34,906	34,779	34,625	34,513	35,804	27,052	(8,752)	-24.44%
Transfers/transferts		32,000		32,204	168	168				
Deficit 2nd previous year/déficit avant-dernière année	13,410	13,411	21,300	21,301	29	29				
TOTAL	643,067	676,463	668,265	701,055	735,178	739,289	747,857	753,681	5,824	0.78%
SURPLUS/DÉFICIT		(29)		1,298		99				
Debt cost ratio	6.31%		5.22%		4.71%		4.79%	3.59%	-1.20%	-25.03%
Net budget/budget net	543,865		538,585		548,691		561,345	568,286	6,941	1.24%
Unconditional grant/subv. inconditionnelle	160,360		144,318		144,318		144,318	129,886	(14,432)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	383,505		394,267		404,373		417,027	438,400	21,373	5.13%
Municipal tax base/assiette fiscale	33,210,250		33,899,154		34,729,939		35,752,350	37,581,758	1,829,408	5.12%
Tax rate/taux de taxe	1.1548		1.1631		1.1643		1.1664	1.1665	0.0001	0.01%

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MUNICIPALITY/MUNICIPALITÉ: NORTON POPULATION: 1,370	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	27,000	29,400	27,000	29,970	27,000	29,715	27,000	27,000	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	100	1,289	100	1,293	100	558				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels						1,379				
Other transfers/Autres transferts	1,007	1,051								
Surplus from a previous year/ Excédent d'une année précédente	3,634	3,635	897	897	2,382	2,382		1,242	1,242	100.00%
TOTAL	31,741	35,375	27,997	32,160	29,482	34,034	27,000	28,242	1,242	4.60%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	31,741	31,501	27,997	31,039	29,482	27,035	26,807	28,242	1,435	5.35%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts		1,492		1,314		5,757				
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente							193		(193)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	31,741	32,993	27,997	32,353	29,482	32,792	27,000	28,242	1,242	4.60%
SURPLUS/DEFICIT		2,382		(193)		1,242				
Water Rate:										
Sewer Rate:	$ 135.00		$ 135.00		$ 135.00		$ 135.00	$ 135.00	$ -	0.00%
Combined Rate:	$ 135.00		$ 135.00		$ 135.00		$ 135.00	$ 135.00	$ -	0.00%

Municipality/municipalité PAQUETVILLE POPULATION 667	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	282,250	282,250	287,503	287,502	297,562	297,562	316,000	317,844	1,844	0.58%
Unconditional grant/subvention inconditonnelle	60,230	60,230	54,204	54,204	54,204	54,204	54,204	48,784	(5,420)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	86,473	86,400	87,390	87,314	97,567	97,494	87,909	91,654	3,745	4.26%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	7,200	6,427	7,200	11,925	38,627	57,144	154,200	159,478	5,278	3.42%
Other unconditional transfers/autres transf. inconditionnels								5,442	5,442	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts		167,851		190,059		52,544		128	128	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année					395	395	317	125	(192)	-60.57%
TOTAL	436,153	603,158	436,297	631,004	488,355	559,343	612,630	623,455	10,825	1.77%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	126,759	124,000	121,388	128,407	123,483	127,106	217,923	216,965	(958)	-0.44%
Protective services/services de protection										
Police	62,866	62,866	62,866	62,866	62,866	57,362	57,362	59,363	2,001	3.49%
Fire-operating/service d'incendie	61,332	66,821	63,850	61,326	78,188	74,630	81,985	85,872	3,887	4.74%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence							3,000	3,000	0	0.00%
Other/autre										
Transportation/transport	87,780	86,041	86,280	95,264	85,100	95,047	101,500	97,942	(3,558)	-3.51%
Environment health/hygiène	27,000	27,476	24,500	22,135	26,500	28,110	29,540	28,000	(1,540)	-5.21%
Public health/santé publique										
Environmental development/urbanisme	5,400	5,460	5,400	5,149	5,277	6,096	7,064	8,292	1,228	17.38%
Recreation & culture/loisirs & culture	13,000	19,331	8,000	15,223	10,500	10,603	10,500	10,500	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	49,055	57,171	62,573	62,186	96,318	104,087	103,756	113,521	9,765	9.41%
Transfers/transferts		150,636		176,691	123	56,177				
Deficit 2nd previous year/déficit avant-dernière année	2,961	2,961	1,440	1,440						
TOTAL	436,153	602,763	436,297	630,687	488,355	559,218	612,630	623,455	10,825	1.77%
SURPLUS/DEFICIT		395		317		125				
Debt cost ratio	11.25%		14.34%		19.72%		16.94%	18.21%	1.27%	7.51%
Net budget/budget net	342,480		341,707		351,766		370,204	366,628	(3,576)	-0.97%
Unconditional grant/subv. inconditionnelle	60,230		54,204		54,204		54,204	48,784	(5,420)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	282,250		287,503		297,562		316,000	317,844	1,844	0.58%
Municipal tax base/assiette fiscale	24,034,050		24,191,350		24,918,790		26,463,100	26,461,250	(1,850)	-0.01%
Tax rate/taux de taxe	1.1744		1.1885		1.1941		1.1941	1.2012	0.0071	0.59%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: PAQUETVILLE POPULATION: 667	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	115,850	114,930	124,250	114,100	117,600	111,524	121,100	121,100	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		5,284		6,746		4,664				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente										
TOTAL	115,850	120,214	124,250	120,846	117,600	116,188	121,100	121,100	0	0.00%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	18,563	20,201	19,026	25,583	18,033	24,780	17,322	31,557	14,235	82.18%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'egouts	91,934	91,166	91,686	92,349	91,071	91,844	90,338	79,065	(11,273)	-12.48%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente	5,353	5,168	13,538	13,538	8,496	8,496	13,440	10,478	(2,962)	-22.04%
Other Fiscal services/Autres services financiers		12,175		2,816		1,546				
TOTAL	115,850	128,710	124,250	134,286	117,600	126,666	121,100	121,100	0	0.00%
SURPLUS/DEFICIT		(8,496)		(13,440)		(10,478)				
Water Rate:										
Sewer Rate:	$ 350.00		$ 350.00		$ 350.00		$ 350.00	$ 350.00	$ -	0.00%
Combined Rate:	$ 350.00		$ 350.00		$ 350.00		$ 350.00	$ 350.00	$ -	0.00%

Municipality/municipalité PERTH-ANDOVER POPULATION: 1,908	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	866,594	866,594	888,968	888,968	896,859	896,859	904,004	964,364	60,360	6.68%
Unconditional grant/subvention inconditionnelle	189,529	189,529	170,569	170,569	170,569	170,569	170,569	153,512	(17,057)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	162,477	160,400	148,325	148,685	161,353	161,394	158,427	162,053	3,626	2.29%
Sale of services/vente de services	2,000	341,602	2,000	315,095	1,000	324,287	1,000		(1,000)	-100.00%
Other revenue own source/autres revenus propres sources	66,000	103,648	68,300	98,159	72,400	98,063	68,900	73,880	4,980	7.23%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		19,460		14,292		4,732				
Other transfers/autres transferts	93,000	93,000	80,000	70,000	153,844	78,000	88,000	97,397	9,397	10.68%
Surplus 2nd previous year/surplus d'avant-dernière année	824	12,598	19,499	19,498	76,417	76,417	42,233	227,220	184,987	438.02%
TOTAL	1,380,424	1,786,831	1,377,661	1,725,266	1,532,442	1,810,321	1,433,133	1,678,426	245,293	17.12%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	172,091	210,148	179,955	166,262	189,378	163,061	194,844	197,257	2,413	1.24%
Protective services/services de protection										
Police	160,046	160,046	160,046	160,046	160,046	163,078	164,008	169,812	5,804	3.54%
Fire-operating/service d'incendie	108,300	101,336	103,405	77,926	111,905	83,876	102,905	105,385	2,480	2.41%
Water costs/coût de l'eau	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	0	0.00%
Emergency measures/mesures d'urgence	1,500	1,692	2,500	3,819	2,500	357	2,500	2,500	0	0.00%
Other/autre	3,600	3,450	3,600	2,800	5,000	3,731	5,000	5,200	200	4.00%
Transportation/transport	202,000	237,510	201,500	190,963	201,500	212,895	238,700	270,200	31,500	13.20%
Environment health/hygiène	99,650	88,801	100,650	92,302	94,150	86,682	94,379	94,089	(290)	-0.31%
Public health/santé publique										
Environmental development/urbanisme	82,900	91,356	84,115	73,577	95,750	79,214	102,825	123,522	20,697	20.13%
Recreation & culture/loisirs & culture	221,626	504,336	213,885	508,470	221,225	485,896	230,298	237,513	7,215	3.13%
Fiscal services/services financiers										
Debt cost/coût de la dette	169,460	176,458	132,830	227,994	132,509	128,886	116,753	115,770	(983)	-0.84%
Transfers/transferts	122,251	98,281	158,175	141,874	281,479	138,425	143,921	320,178	176,257	122.47%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	1,380,424	1,710,414	1,377,661	1,683,033	1,532,442	1,583,101	1,433,133	1,678,426	245,293	17.12%
SURPLUS/DEFICIT		76,417		42,233		227,220				
Debt cost ratio	12.28%		9.64%		8.65%		8.15%	6.90%	-1.25%	-15.33%
Net budget/budget net	1,056,123		1,059,537		1,067,428		1,074,573	1,117,876	43,303	4.03%
Unconditional grant/subv. inconditionnelle	189,529		170,569		170,569		170,569	153,512	(17,057)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	866,594		888,968		896,859		904,004	964,364	60,360	6.68%
Municipal tax base/assiette fiscale	70,454,796		72,273,690		72,915,380		73,496,300	78,403,545	4,907,245	6.68%
Tax rate/taux de taxe	1.2300		1.2300		1.2300		1.2300	1.2300	0.0000	0.00%

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MUNICIPALITY/MUNICIPALITÉ PERTH-ANDOVER POPULATION 1,908	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	189,440	189,264	195,890	196,315	195,890	195,906	208,800	230,780	21,980	10.53%
Sale of Sewerage services/Tarif du service d'égout	95,855	96,560	106,470	107,474	126,750	127,500	138,780	139,455	675	0.49%
Other sales of service/ Autre ventes de services	1,000	49,747	1,000	29,723	1,000	112,190	1,300	1,300	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	66,500	77,851	71,000	174,834	49,000	543,348	52,000	97,750	45,750	87.98%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels							0			
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	134,524	91,375	79,295	3,543	5,887	5,887	57,863	67,306	9,443	16.32%
TOTAL	524,319	541,797	490,655	548,889	415,527	1,021,831	495,743	573,591	77,848	15.70%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	159,400	189,586	150,050	119,817	126,140	131,213	158,900	143,250	(15,650)	-9.85%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	121,700	95,630	116,000	92,166	106,440	86,278	126,700	112,550	(14,150)	-11.17%
Water System Debt Charges/Service de la dette pour service d'eau	77,449	90,376	76,941	78,197	78,047	76,565	76,694	241,979	165,285	215.51%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	114,821	106,631	64,112	97,187	97,100	221,225	125,649	68,012	(57,637)	-45.87%
Deficit from a previous year/Déficit d'une année précédente	43,149		75,752							
Other Fiscal services/Autres services financiers	7,800	53,687	7,800	103,659	7,800	439,244	7,800	7,800	0	0.00%
TOTAL	524,319	535,910	490,655	491,026	415,527	954,525	495,743	573,591	77,848	15.70%
SURPLUS/DEFICIT		5,887		57,863		67,306				
Water Rate	$ 185.00		$ 190.00		$ 190.00		$ 200.00	$ 220.00	$ 20.00	10.00%
Sewer Rate	$ 95.00		$ 105.00		$ 125.00		$ 135.00	$ 135.00	$ -	0.00%
Combined Rate	$ 280.00		$ 295.00		$ 315.00		$ 335.00	$ 355.00	$ 20.00	5.97%

Municipality/municipalité PETITCODIAC POPULATION 1,444	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	650,039	650,039	687,847	687,847	701,559	701,559	730,852	787,226	56,374	7.71%
Unconditional grant/subvention inconditonnelle	199,239	199,239	179,307	179,307	179,307	179,307	179,307	161,376	(17,931)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	76,050	102,600	91,652	103,590	97,050	120,237	120,701	120,701	0	0.00%
Sale of services/vente de services	100,500	113,266	104,000	119,531	111,000	116,792	111,000	109,000	(2,000)	-1.80%
Other revenue own source/autres revenus propres sources	32,350	35,132	31,200	35,529	42,100	56,476	54,362	54,884	522	0.96%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts							148	138	(10)	-6.76%
Surplus 2nd previous year/surplus d'avant-dernière année	15,792	15,792	2,094	2,095	11,595	11,595		29,756	29,756	100.00%
TOTAL	1,073,970	1,116,068	1,096,100	1,127,899	1,142,611	1,185,966	1,196,370	1,263,081	66,711	5.58%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	122,140	120,418	125,831	126,097	130,318	129,654	136,674	146,056	9,382	6.86%
Protective services/services de protection										
Police	122,550	122,550	122,550	122,550	122,550	122,550	124,184	128,516	4,332	3.49%
Fire-operating/service d'incendie	63,500	63,377	63,500	60,528	64,000	63,731	67,800	72,850	5,050	7.45%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	1,000		500		1,000	91	1,500	1,000	(500)	-33.33%
Other/autre	3,500	1,284	1,500	1,228	1,500	1,947	1,500	1,500	0	0.00%
Transportation/transport	409,150	431,659	424,658	463,689	442,800	457,852	456,372	473,111	16,739	3.67%
Environment health/hygiène	47,850	45,407	47,000	46,618	51,300	53,158	57,800	58,750	950	1.64%
Public health/santé publique										
Environmental development/urbanisme	16,000	17,236	19,130	17,540	22,325	19,961	26,391	29,812	3,421	12.96%
Recreation & culture/loisirs & culture	158,660	180,684	167,829	165,398	174,450	195,025	194,400	196,500	2,100	1.08%
Fiscal services/services financiers										
Debt cost/coût de la dette	84,620	83,541	74,602	76,877	93,979	93,574	105,480	116,318	10,838	10.27%
Transfers/transferts	45,000	38,317	49,000	49,643	38,389	18,667	22,000	38,668	16,668	75.76%
Deficit 2nd previous year/déficit avant-dernière année							2,269		(2,269)	-100.00%
TOTAL	1,073,970	1,104,473	1,096,100	1,130,168	1,142,611	1,156,210	1,196,370	1,263,081	66,711	5.58%
SURPLUS/DEFICIT		11,595		(2,269)		29,756				
Debt cost ratio	7.88%		6.81%		8.22%		8.82%	9.21%	0.39%	4.45%
Net budget/budget net	849,278		867,154		880,866		910,159	948,602	38,443	4.22%
Unconditional grant/subv. inconditionnelle	199,239		179,307		179,307		179,307	161,376	(17,931)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	650,039		687,847		701,559		730,852	787,226	56,374	7.71%
Municipal tax base/assiette fiscale	51,474,142		54,475,587		54,838,907		57,124,688	61,529,889	4,405,201	7.71%
Tax rate/taux de taxe	1.2628		1.2627		1.2793		1.2794	1.2794	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: PETITCODIAC POPULATION: 1,444	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	104,000	102,815	104,000	103,208	104,000	104,528	106,000	118,000	12,000	11.32%
Other sales of service/ Autre ventes de services	1,000	8,427	1,021	2,339	1,000	2,744	4,000	1,031	(2,969)	-74.23%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	29,499	29,499	3,379	3,379	28,976	28,974		26,847	26,847	100.00%
TOTAL	134,499	140,741	108,400	108,926	133,976	136,246	110,000	145,878	35,878	32.62%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	70,253	57,744	67,417	65,627	77,418	75,123	73,586	111,586	38,000	51.64%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	34,247	54,021	34,983	45,714	34,558	34,276	33,999	34,292	293	0.86%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	30,000		6,000		22,000					
Deficit from a previous year/Déficit d'une année précédente							2,415		(2,415)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	134,500	111,765	108,400	111,341	133,976	109,399	110,000	145,878	35,878	32.62%
SURPLUS/DEFICIT		28,976		(2,415)		26,847				
Water Rate:										
Sewer Rate:	$ 165.00		$ 165.00		$ 165.00		$ 165.00	$ 185.00	$ 20.00	12.12%
Combined Rate:	$ 165.00		$ 165.00		$ 165.00		$ 165.00	$ 185.00	$ 20.00	12.12%

Municipality/municipalité PETIT-ROCHER POPULATION 1,966	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	743,538	743,538	748,204	748,204	786,922	786,875	793,550	846,939	53,389	6.73%
Unconditional grant/subvention inconditonnelle	276,429	276,429	248,776	248,776	248,776	248,776	248,776	223,898	(24,878)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	63,452	63,452	72,349	72,349	88,213	88,213	82,316	84,091	1,775	2.16%
Sale of services/vente de services	10,000	10,000	792	10,000	10,000	10,000	10,000	124,820	114,820	1148.20%
Other revenue own source/autres revenus propres sources	2,736	3,216	1,000	792	6,327	10,899	795	650	(145)	-18.24%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts		137,211		31,495			2,705	2,700	(5)	-0.18%
Surplus 2nd previous year/surplus d'avant-dernière année	6,325	6,325	16,327	16,327						
TOTAL	1,102,480	1,240,171	1,087,448	1,127,943	1,140,238	1,144,763	1,138,142	1,283,098	144,956	12.74%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	151,705	144,354	151,683	165,849	159,572	156,987	163,336	166,952	3,616	2.21%
Protective services/services de protection										
Police	267,143	266,097	266,951	265,041	302,778	301,637	323,390	331,097	7,707	2.38%
Fire-operating/service d'incendie	45,384	47,742	48,109	56,779	47,859	48,301	49,091	50,924	1,833	3.73%
Water costs/coût de l'eau	50,000	50,000	55,000	55,000	55,000	55,000	40,000	30,000	(10,000)	-25.00%
Emergency measures/mesures d'urgence										
Other/autre	9,559	9,559	9,559	9,559	9,559	9,559	9,789	10,178	389	3.97%
Transportation/transport	213,246	225,549	209,401	208,233	213,509	212,135	227,072	247,730	20,658	9.10%
Environment health/hygiène	91,058	89,204	95,400	80,725	87,500	80,735	85,105	88,143	3,038	3.57%
Public health/santé publique										
Environmental development/urbanisme	34,072	41,788	34,335	32,598	32,574	38,131	38,032	31,444	(6,588)	-17.32%
Recreation & culture/loisirs & culture	116,782	123,052	120,211	99,799	116,762	124,671	103,470	237,448	133,978	129.48%
Fiscal services/services financiers										
Debt cost/coût de la dette	90,831	248,153	103,057	109,689	109,751	111,378	90,108	83,578	(6,530)	-7.25%
Transfers/transferts	32,700		2,950	53,420	47	6,413		92	92	100.00%
Deficit 2nd previous year/déficit avant-dernière année					5,327	5,328	8,749	5,512	(3,237)	-37.00%
TOTAL	1,102,480	1,245,498	1,096,656	1,136,692	1,140,238	1,150,275	1,138,142	1,283,098	144,956	12.74%
SURPLUS/DÉFICIT		(5,327)		(8,749)		(5,512)				
Debt cost ratio	8.24%		9.40%		9.63%		7.92%	6.51%	(0.0140)	-17.73%
Net budget/budget net	1,019,967		1,006,188		1,035,698		1,042,326	1,070,837	28,511	2.74%
Unconditional grant/subv. inconditionnelle	276,429		248,776		248,776		248,776	223,898	(24,878)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	743,538		757,412		786,922		793,550	846,939	53,389	6.73%
Municipal tax base/assiette fiscale	58,028,488		58,353,150		58,825,180		58,572,020	61,708,212	3,136,192	5.35%
Tax rate/taux de taxe	1.2813		1.2980		1.3377		1.3548	1.3725	0.0177	1.30%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: PETIT-ROCHER POPULATION: 1,966	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	120,254	118,101	120,049	117,292	119,439	115,260	120,100	126,042	5,942	4.95%
Sale of Sewerage services/Tarif du service d'égout	178,718	169,432	182,065	178,120	189,398	183,036	190,480	190,915	435	0.23%
Other sales of service/ Autre ventes de services		92	6,000			7,758		2,500	2,500	100.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	50,000	50,000	55,000	55,000	55,000	55,000	40,000	30,000	(10,000)	-25.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	16,330	18,885	12,300	12,496	18,500	13,402	11,500	12,400	900	7.83%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			1,175	1,175						
TOTAL	365,302	356,510	376,589	364,083	382,337	374,456	362,080	361,857	(223)	-0.06%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	140,653	140,993	144,523	138,232	139,074	161,705	124,152	127,726	3,574	2.88%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	142,668	138,474	148,494	138,718	150,981	144,239	153,480	162,135	8,655	5.64%
Water System Debt Charges/Service de la dette pour service d'eau	25,791	26,565	31,514	28,606	27,265	26,854	19,852	20,871	1,019	5.13%
Sewer System Debt Charges/Service de la dette pour service d'égouts	26,242	27,016	35,358	57,573	30,317	29,960	20,905	21,337	432	2.07%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	15,000	4,186	4,000	3,593	15,800	4,286	10,000	5,000	(5,000)	-50.00%
Deficit from a previous year/Déficit d'une année précédente	4,948	4,948			6,200	6,200	20,991	4,788	(16,203)	-77.19%
Other Fiscal services/Autres services financiers	10,000	20,528	12,700	18,352	12,700	6,000	12,700	20,000	7,300	57.48%
TOTAL	365,302	362,710	376,589	385,074	382,337	379,244	362,080	361,857	(223)	-0.06%
SURPLUS/DEFICIT		(6,200)		(20,991)		(4,788)				
Water Rate:	$116.71		$116.40		$119.78		$120.00	$124.25	$ 4.25	3.54%
Sewer Rate:	$186.29		$196.60		$203.22		$207.00	$205.75	$ (1.25)	-0.60%
Combined Rate:	$303.00		$313.00		$323.00		$327.00	$330.00	$ 3.00	0.92%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité PLASTER ROCK POPULATION 1,219	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	535,529	535,529	554,993	554,993	562,788	562,781	602,230	652,980	50,750	8.43%
Unconditional grant/subvention inconditonnelle	131,420	131,420	118,273	118,273	118,273	118,273	118,273	106,446	(11,827)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	102,091	118,510	90,529	97,913	92,495	110,532	93,890	79,790	(14,100)	-15.02%
Sale of services/vente de services	51,938	15,725	44,353	26,561	45,163	15,846	41,980	41,195	(785)	-1.87%
Other revenue own source/autres revenus propres sources	39,022	68,831	37,620	61,671	46,792	92,990	41,609	22,180	(19,429)	-46.69%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	600	41,264	600	37,083	730	17,387	730	730	0	0.00%
Other transfers/autres transferts							71	77	6	8.45%
Surplus 2nd previous year/surplus d'avant-dernière année								690	690	100.00%
TOTAL	860,600	911,279	846,368	896,494	866,241	917,809	898,783	904,088	5,305	0.59%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	146,211	159,129	137,524	140,817	121,169	126,420	125,350	134,753	9,403	7.50%
Protective services/services de protection										
Police	104,920	104,920	104,920	104,920	104,920	104,856	104,834	108 491	3,657	3.49%
Fire-operating/service d'incendie	52,896	61,825	52,200	51,530	54,509	51,575	59,560	61,517	1,957	3.29%
Water costs/coût de l'eau	10,000									
Emergency measures/mesures d'urgence		2,420	500	513	500		500	900	400	80.00%
Other/autre	2,400	3,657		86			3,929	3,900	(29)	-0.74%
Transportation/transport	144,905	156,842	144,360	154,736	150,665	150,955	186,366	187,246	880	0.47%
Environment health/hygiène	66,700	71,594	65,000	64,844	58,573	58,321	65,260	66,665	1,405	2.15%
Public health/santé publique										
Environmental development/urbanisme	69,481	82,932	55,001	48,712	68,606	66,816	78,801	93,111	14,310	18.16%
Recreation & culture/loisirs & culture	157,059	190,964	148,738	181,940	149,879	199,001	170,076	178,673	8,597	5.05%
Fiscal services/services financiers										
Debt cost/coût de la dette	99,462	105,837	98,542	99,246	105,719	103,394	81,987	58,832	(23,155)	-28.24%
Transfers/transferts		16,287		31,687	7	4,087		10,000	10,000	100.00%
Deficit 2nd previous year/déficit avant-dernière année	6,566	6,566	39,583	39,583	51,694	51,694	22,120		(22,120)	-100.00%
TOTAL	860,600	962,973	846,368	918,614	866,241	917,119	898,783	904,088	5,305	0.59%
SURPLUS/DÉFICIT		(51,694)		(22,120)		690				
Debt cost ratio	11.56%		11.64%		12.20%		9.12%	6.51%	(0.0261)	-28.66%
Net budget/budget net	666,949		673,266		681,061		720,503	759,426	38,923	5.40%
Unconditional grant/subv. inconditionnelle	131,420		118,273		118,273		118,273	106,446	(11,827)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	535,529		554,993		562,788		602,230	652,980	50,750	8.43%
Municipal tax base/assiette fiscale	45,207,240		45,634,664		45,898,989		48,961,778	52,104,016	3,142,238	6.42%
Tax rate/taux de taxe	1.1846		1.2162		1.2261		1.2300	1.2532	0.0232	1.89%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ PLASTER ROCK POPULATION 1,219	2000 BUDGET	2000 AUDIT VERIFIC	2001 BUDGET	2001 AUDIT VERIFIC	2002 BUDGET	2002 AUDIT VERIFIC	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	208,389	236,182	233,818	244,787	222,222	250,158	231,238	237,610	6,372	2.76%
Sale of Sewerage services/Tarif du service d'égout	33,576		33,576		37,640		42,408	42,408	0	0.00%
Other sales of service/ Autre ventes de services	1,000		1,000		3,000		3,000	3,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	10,000									
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	13,000	5,500	13,000	13,424	10,000	8,970	4,500	4,000	(500)	-11.11%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente							2,094		(2,094)	-100.00%
TOTAL	265,965	241,682	281,394	258,211	272,862	259,128	283,240	287,018	3,778	1.33%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	144,935	139,378	163,193	140,035	150,837	136,756	162,652	164,449	1,797	1.10%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	50,867	54,932	51,422	51,865	46,727	54,891	50,266	48,238	(2,028)	-4.03%
Water System Debt Charges/Service de la dette pour service d'eau	62,172	58,121	55,863	59,801	56,058	59,084	63,322	65,488	2,166	3.42%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente	1,491	1,491	4,416	4,416	12,240	12,240		3,843	3,843	100.00%
Other Fiscal services/Autres services financiers	6,500		6,500		7,000		7,000	5,000	(2,000)	-28.57%
TOTAL	265,965	253,922	281,394	256,117	272,862	262,971	283,240	287,018	3,778	1.33%
SURPLUS/DEFICIT		(12,240)		2,094		(3,843)				
Water Rate										
Sewer Rate										
Combined Rate	$ 276.00		$ 282.00		$ 294.00		$ 306.00	$ 318.00	$ 12.00	3.92%

Municipality/municipalité POINTE- VERTE POPULATION 1,041	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	264,488	264,488	271,981	271,981	285,076	285,076	311,326	348,217	36,891	11.85%
Unconditional grant/subvention inconditonnelle	165,087	165,087	148,572	148,572	148,572	148,572	148,572	133,715	(14,857)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	49,322	49,322	49,322	49,322	49,323	49,322	49,323	49,323	0	0.00%
Sale of services/vente de services	7,200	8,416	7,725	7,046	7,500	6,065	7,500	7,860	360	4.80%
Other revenue own source/autres revenus propres sources	27,360	62,784	29,345	132,278	27,238	77,592	27,233	27,407	174	0.64%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		2,300		1,500		3,000		5,457	5,457	100.00%
Other transfers/autres transferts	3,000	8,100	3,000	4,000	3,000	15,771	3,000	11,624	8,624	287.47%
Surplus 2nd previous year/surplus d'avant-dernière année	608	608	346	346			5,042		(5,042)	-100.00%
TOTAL	517,065	561,105	510,291	615,045	520,709	585,398	551,996	583,603	31,607	5.73%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	192,050	217,787	187,018	273,814	169,837	210,591	179,335	186,127	6,792	3.79%
Protective services/services de protection										
Police	120,246	120,246	119,657	119,657	136,332	136,332	148,548	150,501	1,953	1.31%
Fire-operating/service d'incendie	13,845	14,968	13,970	14,998	16,895	13,370	19,588	19,068	(520)	-2.65%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	5,161	5,161	5,161	5,161	5,161	5,161	5,183	5,389	206	3.97%
Transportation/transport	122,341	125,241	122,773	127,392	128,930	135,859	133,826	134,701	875	0.65%
Environment health/hygiène	41,721	40,310	40,850	40,138	41,895	39,032	44,599	45,599	1,000	2.24%
Public health/santé publique										
Environmental development/urbanisme	7,935	7,472	7,425	7,425	7,414	7,414	7,533	18,100	10,567	140.28%
Recreation & culture/loisirs & culture	3,060	2,869	3,105	4,364	3,130	3,098	3,399	3,743	344	10.12%
Fiscal services/services financiers										
Debt cost/coût de la dette	10,706	17,059	10,332	11,554	10,450	37,780	9,985	16,671	6,686	66.96%
Transfers/transferts		10,657		5,500						
Deficit 2nd previous year/déficit avant-dernière année					665	465		3,704	3,704	100.00%
TOTAL	517,065	561,770	510,291	610,003	520,709	589,102	551,996	583,603	31,607	5.73%
SURPLUS/DÉFICIT		(665)		5,042		(3,704)				
Debt cost ratio	2.07%		2.02%		2.01%		1.81%	2.86%	0.0105	57.92%
Net budget/budget net	429,575		420,553		433,648		459,898	481,932	22,034	4.79%
Unconditional grant/subv. inconditionnelle	165,087		148,572		148,572		148,572	133,715	(14,857)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt	0		0							
Warrant/mandat	264,488		271,981		285,076		311,326	348,217	36,891	11.85%
Municipal tax base/assiette fiscale	20,036,950		20,146,800		20,362,300		22,237,600	22,909,000	671,400	3.02%
Tax rate/taux de taxe	1.3200		1.3500		1.4000		1.4000	1.5200	0.1200	8.57%

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MUNICIPALITY/MUNICIPALITÉ: POINTE- VERTE POPULATION: 1,041	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	122,500	127,590	122,850	127,561	123,550	129,057	132,060	130,200	(1,860)	-1.41%
Other sales of service/ Autre ventes de services	8,250		8,250		8,250		8,250	7,500	(750)	-9.09%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	3,300	2,590	3,017	2,110	3,200	2,666	3,200	3,200	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	137	137	604	604	871	871	168	482	314	186.90%
TOTAL	134,187	130,317	134,721	130,275	135,871	132,594	143,678	141,382	(2,296)	-1.60%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	33,216	28,496	33,430	29,168	35,940	26,899	42,240	44,562	2,322	5.50%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	100,971	100,950	101,291	100,939	99,931	105,213	101,438	91,820	(9,618)	-9.48%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves										
Deficit from a previous year/Déficit d'une année précédente								5,000	5,000	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	134,187	129,446	134,721	130,107	135,871	132,112	143,678	141,382	(2,296)	-1.60%
SURPLUS/DEFICIT		871		168		482				
Water Rate	$ 350.00		$ 350.00		$ 350.00		$ 372.00	$ 372.00	$ -	0.00%
Sewer Rate	$ 350.00		$ 350.00		$ 350.00		$ 372.00	$ 372.00	$ -	0.00%
Combined Rate										

Municipality/municipalité PORT ELGIN POPULATION 436	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	201,505	201,505	207,427	207,427	214,342	214,342	220,202	231,013	10,811	4.91%
Unconditional grant/subvention inconditionnelle	71,303	71,303	64,170	64,170	64,170	64,170	64,170	57,753	(6,417)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	72,973	70,564	72,679	70,389	83,540	81,251	77,370	80,891	3,521	4.55%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	8,000	23,665	6,800	15,990	6,980	15,893	8,500	6,400	(2,100)	-24.71%
Other unconditional transfers/autres transf inconditionnels										
Cond transfers other sources/transf cond autres sources										
Other transfers/autres transferts		46,829		67,582		9,505		233		
Surplus 2nd previous year/surplus d'avant-dernière année	16,434	16,434	56,087	56,087	19,707	19,707	12,378	25,165	12,787	103.30%
TOTAL	370,215	430,300	407,163	481,645	388,739	404,868	382,620	401,455	18,835	4.92%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	69,250	74,349	87,486	89,224	79,714	72,027	83,923	88,200	4,277	5.10%
Protective services/services de protection										
Police	38,700	38,270	38,700	38,270	38,700	37,690	37,500	38,804	1,304	3.48%
Fire-operating/service d'incendie	61,000	69,514	66,700	64,263	70,000	71,575	71,900	70,800	(1,100)	-1.53%
Water costs/coût de l'eau	12,350	12,350	26,000	26,000	12,350	12,350	15,000	26,000	11,000	73.33%
Emergency measures/mesures d'urgence						389	500	1,000	500	100.00%
Other/autre	3,000	2,620	3,000	2,200	3,000	2,512	2,000	2,400	400	20.00%
Transportation/transport	98,300	72,632	91,900	74,018	90,000	79,204	86,600	93,600	7,000	8.08%
Environment health/hygiène	18,692	20,469	20,090	17,181	20,604	22,973	22,300	23,300	1,000	4.48%
Public health/santé publique										
Environmental development/urbanisme	15,457	36,301	14,477	14,859	13,986	8,672	10,841	15,820	4,979	45.93%
Recreation & culture/loisirs & culture	18,500	16,809	24,300	21,562	25,499	35,744	17,000	21,500	4,500	26.47%
Fiscal services/services financiers										
Debt cost/coût de la dette	34,966	34,444	34,510	33,807	34,831	34,387	34,916	20,031	(14,885)	-42.63%
Transfers/transferts		32,835		87,883	55	2,180	140		(140)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	370,215	410,593	407,163	469,267	388,739	379,703	382,620	401,455	18,835	4.92%
SURPLUS/DEFICIT		19,707		12,378		25,165	-			
Debt cost ratio	9.44%		8.48%		8.96%		9.13%	4.99%	-4.14%	-45.32%
Net budget/budget net	272,808		271,597		278,512		284,372	288,766	4,394	1.55%
Unconditional grant/subv inconditionnelle	71,303		64,170		64,170		64,170	57,753	(6,417)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	201,505		207,427		214,342		220,202	231,013	10,811	4.91%
Municipal tax base/assiette fiscale	14,729,997		14,932,230		15,071,589		15,113,850	16,497,458	1,383,608	9.15%
Tax rate/taux de taxe	1.3680		1.3891		1.4222		1.4570	1.4003	(0.0567)	-3.89%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ PORT ELGIN POPULATION: 436	2000 BUDGET	2000 AUDIT VÉRIFIC	2001 BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET	2002 AUDIT VÉRIFIC	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	22,059	49,513	26,800	50,453	28,612	44,458	33,700	32,542	(1,158)	-3.44%
Sale of Sewerage services/Tarif du service d'égout	28,761		21,142		21,950		24,072	22,614	(1,458)	-6.06%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	12,350	12,350	26,000	26,000	12,350	12,350	15,000	26,000	11,000	73.33%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels						28,915				
Other transfers/Autres transferts		465		929		735				
Surplus from a previous year/ Excédent d'une année précédente			13,858	13,859		25,000	11,728	22,044	10,316	87.96%
TOTAL	63,170	62,328	87,800	91,241	62,912	111,458	84,500	103,200	18,700	22.13%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	27,100	16,544	36,800	21,854	33,700	25,822	54,700	61,200	6,500	11.88%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	18,516	32,166	31,000	15,735	28,600	13,836	29,800	31,000	1,200	4.03%
Water System Debt Charges/Service de la dette pour service d'eau								11,000	11,000	100.00%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	2,000	2,622	20,000	41,924		49,144				
Deficit from a previous year/Déficit d'une année précédente		11,608			612	612				
Other Fiscal services/Autres services financiers										
TOTAL	47,616	62,940	87,800	79,513	62,912	89,414	84,500	103,200	18,700	22.13%
SURPLUS/DEFICIT	15,554	(612)		11,728		22,044				
Water Rate	$ 87.57		$ 105.22		$ 116.64		$ 136.27	$ 132.12	$ (4.15)	-3.05%
Sewer Rate	$ 118.90		$ 86.75		$ 91.19		$ 99.35	$ 93.72	$ (5.63)	-5.67%
Combined Rate	$ 206.47		$ 191.97		$ 207.93		$ 235.62	$ 225.84	$ (9.78)	-4.15%

Municipality/municipalité REXTON POPULATION 810	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	416,227	416,227	422,727	422,728	443,050	443,151	459,078	485,353	26,275	5.72%
Unconditional grant/subvention inconditionnelle	84,464	84,464	76,014	76,014	76,014	76,014	76,014	68,413	(7,601)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	85,612	90,748	79,135	84,776	86,205	90,011	85,225	82,699	(2,526)	-2.96%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	24,900	32,701	28,200	27,609	28,200	26,107	26,100	22,700	(3,400)	-13.03%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	4,992	32,080	4,460	39,585	4,262	21,741	4,584	4,791	207	4.52%
Other transfers/autres transferts				5,401	100	2,176				
Surplus 2nd previous year/surplus d'avant-dernière année	9,209	9,209	13,418	13,418			3,585	13	(3,572)	-99.64%
TOTAL	625,404	665,429	623,954	669,531	637,831	659,200	654,586	663,969	9,383	1.43%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	113,821	114,726	114,129	112,309	121,126	123,763	123,709	127,825	4,116	3.33%
Protective services/services de protection										
Police	78,088	78,088	78,088	78,088	78,088	71,767	69,990	72,090	2,100	3.00%
Fire-operating/service d'incendie	50,053	46,371	50,053	43,156	50,053	40,793	51,800	53,878	2,078	4.01%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	1,000	1,223	1,000		1,000		1,000	1,000	0	0.00%
Other/autre	3,800	15,583	3,800	16,330	3,800	13,430	2,000	1,500	(500)	-25.00%
Transportation/transport	210,939	149,374	208,243	154,774	206,738	170,823	218,239	218,239	0	0.00%
Environment health/hygiène	42,000	46,234	45,000	47,660	47,000	46,212	54,000	54,000	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	38,327	42,782	39,966	46,200	47,250	38,206	41,772	35,845	(5,927)	-14.19%
Recreation & culture/loisirs & culture	54,300	58,664	53,000	51,300	52,000	52,299	54,800	53,800	(1,000)	-1.82%
Fiscal services/services financiers										
Debt cost, cout de la dette	33,076	33,406	30,645	30,561	30,157	31,906	37,121	38,988	1,867	5.03%
Transfers/transferts		79,567		85,568		76,086	155			
Deficit 2nd previous year/deficit avant-dernière année					619	619		6,804	6,804	100.00%
TOTAL	625,404	666,048	623,954	665,946	637,831	666,004	654,586	663,969	9,383	1.43%
SURPLUS/DEFICIT		(619)		3,585		(6,804)				
Debt cost ratio	5.29%		4.91%		4.73%		5.67%	5.87%	0.20%	3.55%
Net budget/budget net	500,691		498,741		519,064		535,092	553,766	18,674	3.49%
Unconditional grant/subv. inconditionnelle	84,464		76,014		76,014		76,014	68,413	(7,601)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	416,227		422,727		443,050		459,078	485,353	26,275	5.72%
Municipal tax base/assiette fiscale	35,928,139		36,489,198		37,279,120		37,987,464	40,161,657	2,174,193	5.72%
Tax rate/taux de taxe	1.1585		1.1585		1.1885		1.2085	1.2085	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: REXTON POPULATION: 810	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	72,001	71,777	71,457	70,676	71,551	72,020	73,023	72,992	(32)	-0.04%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	999	2,553	1,000	2,576	2,000	4,012	2,000	2,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	12,401	12,401	7,390	7,390	7,042	7,042		5,935	5,935	100.00%
TOTAL	85,401	86,731	79,847	80,642	80,593	83,074	75,023	80,927	5,904	7.87%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'egouts	53,879	50,654	54,974	50,179	55,463	60,230	49,990	50,409	419	0.84%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	22,122	36,775	22,473	24,528	22,730	24,926	21,935	23,118	1,183	5.39%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves								5,000	5,000	100.00%
Deficit from a previous year/Déficit d'une année précédente							698		(698)	-100.00%
Other Fiscal services/Autres services financiers	9,400		2,400		2,400		2,400	2,400	0	0.00%
TOTAL	85,401	87,429	79,847	74,707	80,593	85,156	75,023	80,927	5,904	7.87%
SURPLUS/DÉFICIT		(698)		5,935		(2,082)				
Water Rate										
Sewer Rate	$ 135.00		$ 135.00		$ 135.00		$ 135.00	$ 135.00	$ -	0.00%
Combined Rate	$ 135.00		$ 135.00		$ 135.00		$ 135.00	$ 135.00	$ -	0.00%

Municipality/municipalité RIVERSIDE-ALBERT POPULATION 393	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	116,191	116,191	120,845	120,840	124,569	124,569	133,585	139,192	5,607	4.20%
Unconditional grant/subvention inconditionnelle	45,504	45,504	40,952	40,957	40,952	40,952	40,952	36,857	(4,095)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	45,592	45,591	42,262	42,261	54,855	54,854	54,993	42,415	(12,578)	-22.87%
Sale of services/vente de services	16,000	19,819	19,180	18,867	19,180	19,118	23,180	21,480	(1,700)	-7.33%
Other revenue own source/autres revenus propres sources	650	4,267	800	2,711	800	1,678	800	800	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	7,833	7,833	5,099		816	816				
TOTAL	231,770	239,205	229,138	225,636	241,172	241,987	253,510	240,744	(12,766)	-5.04%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	47,320	48,125	49,220	49,848	49,955	51,783	55,143	52,090	(3,053)	-5.54%
Protective services/services de protection										
Police	35,690	35,690	35,690	35,690	35,690	34,271	33,798	34,977	1,179	3.49%
Fire-operating/service d'incendie	32,200	35,870	32,200	28,052	32,200	27,741	32,200	38,000	5,800	18.01%
Water costs/cout de l'eau										
Emergency measures/mesures d'urgence							600	600	0	0.00%
Other/autre	1,500	1,589	1,500	1,678	1,500	961	1,500	1,500	0	0.00%
Transportation/transport	42,135	45,535	50,635	42,682	48,635	41,650	42,365	39,000	(3,365)	-7.94%
Environment health/hygiène	17,625	14,406	17,730	14,935	29,830	29,097	30,000	30,500	500	1.67%
Public health/santé publique										
Environmental developments/urbanisme	12,300	12,748	13,800	15,231	12,300	12,864	12,300	10,700	(1,600)	-13.01%
Recreation & culture/loisirs & culture	22,000	25,868	22,000	25,593	25,000	28,978	25,000	25,000	0	0.00%
Fiscal services/services financiers										
Debt cost/cout de la dette	6,700	8,898	6,363	9,166	6,062	8,965	7,450	7,149	(301)	-4.04%
Transfers/transferts	8,300	9,660		12,712		6,865				
Deficit 2nd previous year/déficit avant-dernière année				3,201			13,154	1,228	(11,926)	-90.66%
TOTAL	231,770	238,389	229,138	238,790	241,172	243,215	253,510	240,744	(12,766)	-5.04%
SURPLUS/DEFICIT		816		(13,154)		(1,228)				
Debt cost	2.89%		2.78%		2.51%		2.94%	2.97%	0.0003	1.05%
Net budget/budget net	161,695		161,797		165,521		174,537	176,049	1,512	0.87%
Unconditional grant/subv. inconditionnelle	45,504		40,952		40,952		40,952	36,857	(4,095)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	116,191		120,845		124,569		133,585	139,192	5,607	4.20%
Municipal tax base/assiette fiscale	10,580,900		10,725,750		10,690,850		10,845,400	11,290,100	444,700	4.10%
Tax rate/taux de taxe	1.0981		1.1267		1.1652		1.2317	1.2309	0.0011	0.09%

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MUNICIPALITY/MUNICIPALITÉ: RIVERSIDE-ALBERT POPULATION: 393	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	29,480	29,145	31,250	31,902	35,049	35,458	36,520	36,112	(408)	-1.12%
Sale of Sewerage services/Tarif du service d'égout	10,320	11,635	10,320	26,534	80,960	110,702	74,627	79,693	5,066	6.79%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts						4,940				
Surplus from a previous year/ Excédent d'une année précédente	16,562	16,562								
TOTAL	56,362	57,342	41,570	58,436	116,009	151,100	111,147	115,805	4,658	4.19%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	23,129	27,029	26,342	41,667	30,737	29,100	31,370	28,692	(2,678)	-8.54%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	1,362	476	1,362	609	28,626	21,746	28,113	29,336	1,223	4.35%
Water System Debt Charges/Service de la dette pour service d'eau	4,620	13,316	4,469	13,866	4,312	13,445	5,150	4,930	(220)	-4.27%
Sewer System Debt Charges/Service de la dette pour service d'égouts	8,598		9,397		45,314	101,763	45,314	47,016	1,702	3.76%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves					1,200		1,200	1,200	0	0.00%
Deficit from a previous year/Déficit d'une année précédente	18,653			22,341	5,820	5,820		4,631	4,631	100.00%
Other Fiscal services/Autres services financiers										
TOTAL	56,362	40,821	41,570	78,483	116,009	171,874	111,147	115,805	4,658	4.19%
SURPLUS/DÉFICIT		16,521		(20,047)		(20,774)				
Water Rate	$ 100.00		$ 106.00		$ 109.00		$ 122.00	$ 122.00	$ -	0.00%
Sewer Rate	$ 400.00		$ 400.00		$ 400.00		$ 400.00	$ 400.00	$ -	0.00%
Combined Rate	$ 500.00		$ 506.00		$ 509.00		$ 522.00	$ 522.00	$ -	0.00%

Municipality/municipalité RIVIÈRE-VERTE POPULATION : 856	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	281,206	281,206	306,480	306,480	303,980	303,980	308,547	314,402	5,855	1.90%
Unconditional grant/subvention inconditonnelle	97,122	97,122	87,406	87,406	87,406	87,406	87,406	78,666	(8,740)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	34,248	34,248	35,431	35,431	46,206	46,206	47,110	47,110	0	0.00%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	13,844	42,262	13,344	22,032	12,569	16,490	11,021	11,487	466	4.23%
Other unconditional transfers/autres transf. inconditionnels								2,884	2,884	100.00%
Cond. transfers other sources/transf. cond. autres sources						3,605				
Other transfers/autres transferts							140	114	(26)	-18.57%
Surplus 2nd previous year/surplus d'avant-dernière année	10,846	10,846	7,270	7,272	1,214	1,212	12,764	35,175	22,411	175.58%
TOTAL	437,266	465,684	449,931	458,621	451,375	458,899	466,988	489,838	22,850	4.89%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	75,478	74,765	80,463	77,936	96,850	80,896	105,900	119,646	13,746	12.98%
Protective services/services de protection										
Police	79,894	79,894	79,894	79,894	79,894	75,186	73,616	76,184	2,568	3.49%
Fire-operating/service d'incendie	37,690	29,502	47,705	28,621	43,800	28,829	44,859	43,620	(1,239)	-2.76%
Water costs/coût de l'eau	58,582	58,582	55,685	45,771	56,615	39,984	66,204	55,398	(10,806)	-16.32%
Emergency measures/mesures d'urgence										
Other/autre	1,800	1,511	1,800	1,440	1,800	1,746	1,900	2,000	100	5.26%
Transportation/transport	64,786	47,524	69,100	72,036	78,400	65,678	79,260	95,800	16,540	20.87%
Environment health/hygiène	21,160	18,721	21,160	18,533	21,160	18,544	21,160	22,160	1,000	4.73%
Public health/santé publique										
Environmental development/urbanisme	14,440	13,533	14,950	12,130	15,000	14,967	15,225	16,325	1,100	7.22%
Recreation & culture/loisirs & culture	15,200	12,928	16,300	11,936	16,200	15,518	16,340	16,640	300	1.84%
Fiscal services/services financiers										
Debt cost/coût de la dette	42,236	40,675	42,874	44,676	41,637	40,157	42,524	42,065	(459)	-1.08%
Transfers/transferts	26,000	86,835	20,000	52,884	19	42,219				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	437,266	464,470	449,931	445,857	451,375	423,724	466,988	489,838	22,850	4.89%
SURPLUS/DEFICIT		1,214		12,764		35,175				
Debt cost ratio	9.66%		9.53%		9.22%		9.11%	8.59%	-0.52%	-5.69%
Net budget/budget net	378,328		393,886		391,386		395,953	393,068	(2,885)	-0.73%
Unconditional grant/subv. inconditionnelle	97,122		87,406		87,406		87,406	78,666	(8,740)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	281,206		306,480		303,980		308,547	314,402	5,855	1.90%
Municipal tax base/assiette fiscale	24,075,784		26,239,551		26,025,700		26,192,450	26,689,600	497,150	1.90%
Tax rate/taux de taxe	1.1680		1.1680		1.1680		1.1780	1.1780	(0.0000)	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ RIVIERE-VERTE POPULATION 856	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	103,528	103,513	104,669	104,262	81,798	107,237	88,568	89,937	1,369	1.55%
Sale of Sewerage services/Tarif du service d'égout					25,270	922	30,160	31,875	1,715	5.69%
Other sales of service/ Autre ventes de services		55		116						
Water Supply for Fire Protection/Approvisionnement en eau -incendies	58,582	58,582	55,685	45,771	56,615	39,984	66,204	55,398	(10,806)	-16.32%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		6,420	6,200	9,431	6,200	8,700	6,200	6,200	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	7,620	7,621	1,911	1,911	3,126	3,127		5,594	5,594	100.00%
TOTAL	169,730	176,191	168,465	161,491	173,009	159,970	191,132	189,004	(2,128)	-1.11%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	87,077	80,648	76,095	70,005	88,259	71,105	84,184	75,260	(8,924)	-10.60%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	37,430	41,311	40,570	48,759	51,900	33,647	54,854	55,698	844	1.54%
Water System Debt Charges/Service de la dette pour service d'eau		19,821		28,479		17,484		10,107	10,107	100.00%
Sewer System Debt Charges/Service de la dette pour service d'égouts	27,723		26,870		11,550		11,995	24,239	12,244	102.08%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	14,000	26,427	21,000	18,113	16,300	26,676	25,000	18,000	(7,000)	-28.00%
Deficit from a previous year/Déficit d'une année précédente							9,399		(9,399)	-100.00%
Other Fiscal services/Autres services financiers	3,500	4,858	3,930	5,534	5,000	5,464	5,700	5,700	0	0.00%
TOTAL	169,730	173,065	168,465	170,890	173,009	154,376	191,132	189,004	(2,128)	-1.11%
SURPLUS/DEFICIT		3,126		(9,399)		5,594				
Water Rate	$ 215.00		$ 215.00		$ 220.00		$ 230.00	$ 245.00	$ 15.00	6.52%
Sewer Rate	$ 65.00		$ 65.00		$ 70.00		$ 70.00	$ 75.00	$ 5.00	7.14%
Combined Rate	$ 280.00		$ 280.00		$ 290.00		$ 310.00	$ 320.00	$ 10.00	3.23%

Municipality/municipalité ROGERSVILLE POPULATION: 1,248	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	501,803	501,803	520,717	520,717	539,190	539,190	554,091	589,086	34,995	6.32%
Unconditional grant/subvention inconditonnelle	167,350	167,350	150,608	150,608	150,608	150,608	150,608	135,548	(15,060)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	106,215	111,220	100,231	116,032	104,063	118,362	98,409	108,350	9,941	10.10%
Sale of services/vente de services	1,500									
Other revenue own source/autres revenus propres sources	18,402	24,813	41,982	76,766	42,450	72,613	33,198	43,554	10,356	31.19%
Other unconditional transfers/autres transf. inconditionnels								9,223	9,223	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	795,270	805,186	813,538	864,123	836,311	880,773	836,306	885,761	49,455	5.91%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	165,482	167,523	169,261	181,129	179,580	196,543	182,383	197,140	14,757	8.09%
Protective services/services de protection										
Police	168,700	159,875	170,850	169,839	175,050	175,166	180,250	187,637	7,387	4.10%
Fire-operating/service d'incendie	81,516	80,340	81,546	69,431	83,176	92,625	89,179	93,140	3,961	4.44%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	3,800	4,176	4,400	4,150	4,400	3,980	4,400	4,400	0	0.00%
Transportation/transport	161,950	148,682	175,650	184,509	176,420	173,583	176,620	194,450	17,830	10.10%
Environment health/hygiène	52,000	47,837	52,000	45,320	52,000	46,882	52,000	52,000	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	19,275	28,857	24,275	31,738	26,100	37,308	26,200	26,200	0	0.00%
Recreation & culture/loisirs & culture	39,703	42,708	39,703	39,963	41,333	44,704	41,333	45,114	3,781	9.15%
Fiscal services/services financiers										
Debt cost/coût de la dette	87,655	131,048	88,220	136,025	76,228	115,752	77,315	58,634	(18,681)	-24.16%
Transfers/transferts					977		1,011	231	(780)	-77.15%
Deficit 2nd previous year/déficit avant-dernière année	15,189	15,187	7,633	7,634	21,047	21,045	5,615	26,815	21,200	377.56%
TOTAL	795,270	826,233	813,538	869,738	836,311	907,588	836,306	885,761	49,455	5.91%
SURPLUS/DEFICIT		(21,047)		(5,615)		(26,815)				
Debt cost ratio	11.02%		10.84%		9.11%		9.24%	6.62%	-2.63%	-28.40%
Net budget/budget net	669,153		671,325		689,798		704,699	724,634	19,935	2.83%
Unconditional grant/subv. inconditionnelle	167,350		150,608		150,608		150,608	135,548	(15,060)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	501,803		520,717		539,190		554,091	589,086	34,995	6.32%
Municipal tax base/assiette fiscale	36,275,546		37,193,174		37,329,003		37,862,852	38,261,708	398,856	1.05%
Tax rate/taux de taxe	1.3833		1.4000		1.4444		1.4634	1.5396	0.0762	5.21%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: ROGERSVILLE POPULATION: 1,248	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	58,944	58,602	61,300	61,100	67,089	67,089	82,485	98,320	15,835	19.20%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente										
TOTAL	58,944	58,602	61,300	61,100	67,089	67,089	82,485	98,320	15,835	19.20%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	39,000	46,225	37,652	39,540	40,000	38,198	54,700	62,000	7,300	13.35%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	17,191	17,659	17,666	18,718	14,438	15,174	24,645	23,879	(766)	-3.11%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	2,753					15,805				
Deficit from a previous year/Déficit d'une année précédente			5,982	5,982	12,651	5,071	3,140	12,441	9,301	296.21%
Other Fiscal services/Autres services financiers										
TOTAL	58,944	63,884	61,300	64,240	67,089	74,248	82,485	98,320	15,835	19.20%
SURPLUS/DEFICIT		(5,282)		(3,140)		(7,159)				
Water Rate:										
Sewer Rate:	$ 96.00		$ 100.00		$ 110.00		$ 135.00	$ 160.00	$ 25.00	18.52%
Combined Rate:	$ 96.00		$ 100.00		$ 110.00		$ 135.00	$ 160.00	$ 25.00	18.52%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: SAINT-ANDRÉ POPULATION: 415	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	163,046	163,046	166,946	166,946	169,864	169,865	171,748	180,101	8,353	4.86%
Unconditional grant/subvention inconditonnelle	38,693	38,693	34,822	34,822	34,822	34,822	34,822	31,340	(3,482)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	100,159	100,159	105,229	105,229	117,637	117,637	124,062	127,491	3,429	2.76%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	3,500	29,791	3,500	12,036	3,500	9,453	3,500	3,500	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		25,539		18,353		7,159				
Other transfers/autres transferts			5,000		8,500		6,000	6,000	0	0.00%
Surplus 2nd previous year/surplus d'avant-dernière année	1,492	1,492	4,604	4,604	1,422	1,422	2,874	4,759	1,885	65.59%
TOTAL	306,890	358,720	320,101	341,990	335,745	340,358	343,006	353,191	10,185	2.97%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	86,438	99,750	92,242	91,974	93,388	97,714	96,559	101,284	4,725	4.89%
Protective services/services de protection										
Police	37,668	37,668	37,668	37,668	37,668	36,185	35,690	36,935	1,245	3.49%
Fire-operating/service d'incendie	69,703	57,914	73,985	68,274	86,631	85,646	88,183	89,748	1,565	1.77%
Water costs/coût de l'eau	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	0.00%
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	32,058	20,517	32,458	28,489	32,458	28,219	32,458	32,658	200	0.62%
Environment health/hygiène	15,530	13,865	15,530	13,523	15,530	13,103	15,530	18,530	3,000	19.32%
Public health/santé publique										
Environmental development/urbanisme	6,700	5,332	7,575	6,023	7,900	9,020	7,900	6,900	(1,000)	-12.66%
Recreation & culture/loisirs & culture	14,700	13,619	17,000	14,272	19,000	14,834	23,000	23,000	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	14,093	13,792	13,643	13,312	13,170	12,735	13,686	14,136	450	3.29%
Transfers/transferts	10,000	74,841	10,000	45,581	10,000	18,143	10,000	10,000	0	0.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	306,890	357,298	320,101	339,116	335,745	335,599	343,006	353,191	10,185	2.97%
SURPLUS/DEFICIT		1,422		2,874		4,759				
Debt cost ratio	4.59%		4.26%		3.92%		3.99%	4.00%	0.01%	0.31%
Net budget/budget net	201,739		201,768		204,686		206,570	211,44.	4,871	2.36%
Unconditional grant/subv. inconditionnelle	38,693		34,822		34,822		34,822	31,340	(3,482)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	163,046		166,946		169,864		171,748	180,101	8,353	4.86%
Municipal tax base/assiette fiscale	13,764,500		13,817,350		14,155,150		14,303,950	14,995,850	691,900	4.84%
Tax rate/taux de taxe	1.1845		1.2082		1.2000		1.2007	1.2010	0.0003	0.03%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SAINT-ANDRÉ POPULATION: 415	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	25,536	25,275	25,802	25,589	26,334	26,309	26,334	26,334	0	0.00%
Sale of Sewerage services/Tarif du service d'égout	28,424	28,532	28,728	28,863	28,728	29,025	28,728	28,728	0	0.00%
Other sales of service/ Autre ventes de services		800		1,050		805				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	1,000	1,611	1,000	1,635	1,000	160	1,000	1,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels						7,979				
Other transfers/Autres transferts		3,000		1,500						
Surplus from a previous year/ Excédent d'une année précédente	266	266	634	634	2,398	2,398	3,685	5,154	1,469	39.86%
TOTAL	75,226	79,484	76,164	79,271	78,460	86,676	79,747	81,216	1,469	1.84%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	33,062	23,928	34,684	25,121	36,472	30,196	36,802	38,623	1,821	4.95%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	14,006	9,165	14,510	10,409	15,210	11,522	15,360	15,300	(60)	-0.39%
Water System Debt Charges/Service de la dette pour service d'eau	3,158	3,180	2,970	2,908	2,778	2,728	3,585	3,293	(292)	-8.15%
Sewer System Debt Charges/Service de la dette pour service d'égouts										
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	22,500	38,728	21,500	35,000	21,500	35,000	21,500	21,500	0	0.00%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers	2,500	2,085	2,500	2,148	2,500	2,076	2,500	2,500	0	0.00%
TOTAL	75,226	77,086	76,164	75,586	78,460	81,522	79,747	81,216	1,469	1.84%
SURPLUS/DEFICIT		2,398		3,685		5,154				
Water Rate:	$ 133.00		$ 133.00		$ 133.00		$ 133.00	$ 133.00	$ -	0.00%
Sewer Rate:	$ 152.00		$ 152.00		$ 152.00		$ 152.00	$ 152.00	$ -	0.00%
Combined Rate:	$ 285.00		$ 285.00		$ 285.00		$ 285.00	$ 285.00	$ -	0.00%

Municipality/municipalité: SAINT-ANTOINE POPULATION 1,472	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	508,340	508,340	531,810	531,810	551,487	551,306	577,519	626,082	48,563	8.41%
Unconditional grant/subvention inconditonnelle	139,941	139,941	125,941	125,941	125,941	125,941	125,941	113,347	(12,594)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	114,997	103,908	96,264	101,040	91,434	96,980	97,881	114,015	16,134	16.48%
Sale of services/vente de services	3,500	712	3,500	2,800	3,500	1,504	3,500	1,000	(2,500)	-71.43%
Other revenue own source/autres revenus propres sources	21,850	19,996	12,400	17,737	6,400	25,999	6,450	5,667	(783)	-12.14%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts		14,980			35,121	7,690	25,000	27,369	2,369	9.48%
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	788,628	787,877	769,915	779,328	813,883	809,420	836,291	887,480	51,189	6.12%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	113,974	116,015	112,459	120,217	116,017	96,976	124,106	132,624	8,518	6.86%
Protective services/services de protection										
Police	124,958	124,958	124,958	124,958	124,958	126,184	126,592	131,008	4,416	3.49%
Fire-operating/service d'incendie	73,760	73,797	62,150	69,275	62,150	71,867	70,950	76,650	5,700	8.03%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	9,258	8,058	7,315	7,615	7,315	4,948	7,382	7,141	(241)	-3.26%
Transportation/transport	208,108	199,657	224,585	229,726	246,329	250,664	252,745	248,683	(4,062)	-1.61%
Environment health/hygiène	59,050	59,334	66,100	60,397	69,100	73,210	83,100	85,100	2,000	2.41%
Public health/santé publique										
Environmental development/urbanisme	20,961	22,482	22,391	21,054	23,804	23,186	28,268	27,541	(727)	-2.57%
Recreation & culture/loisirs & culture	70,286	63,987	65,808	68,149	70,277	64,508	76,299	86,028	9,729	12.75%
Fiscal services/services financiers										
Debt cost/coût de la dette	71,250	101,481	80,771	85,422	74,837	90,618	55,986	81,049	25,063	44.77%
Transfers/transferts					181					
Deficit 2nd previous year/déficit avant-dernière année	37,023	37,023	3,378	3,378	18,915	18,915	10,863	11,656	793	7.30%
TOTAL	788,628	806,792	769,915	790,191	813,883	821,076	836,291	887,480	51,189	6.12%
SURPLUS/DEFICIT		(18,915)		(10,863)		(11,656)				
Debt cost ratio	9.03%		10.49%		9.20%		6.69%	9.13%	0.0244	36.42%
Net budget/budget net	648,281		657,751		677,428		703,460	739,429	35,969	5.11%
Unconditional grant/subv. inconditionnelle	139,941		125,941		125,941		125,941	113,347	(12,594)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	508,340		531,810		551,487		577,519	626,082	48,563	8.41%
Municipal tax base/assiette fiscale	43,291,150		44,321,501		45,962,690		48,131,600	51,445,150	3,313,550	6.88%
Tax rate/taux de taxe	1.1742		1.1999		1.1999		1.1999	1.2170	0.0171	1.43%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004- INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLIC

MUNICIPALITY/MUNICIPALITÉ: SAINT-ANTOINE POPULATION: 1,472	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	39,400	36,915	79,675	82,815	161,838	157,187	163,763	162,375	(1,388)	-0.85%
Sale of Sewerage services/Tarif du service d'égout	98,339	96,145	95,430	97,107	100,238	106,482	100,335	101,430	1,095	1.09%
Other sales of service/ Autre ventes de services		1,200	3,000	1,800	3,000	1,500	3,000	3,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade					5,000		5,000	5,000	0	0.00%
Other revenue from own sources/ Autre revenus propres sources	600	933	600	4,689	600	18,111	600	600	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente			9,172	9,172			72,635	29,389	(43,246)	-59.54%
TOTAL	138,339	135,193	187,877	195,583	270,676	283,280	345,333	301,794	(43,539)	-12.61%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	15,400	22,137	25,376	51,253	50,365	51,403	45,000	78,904	33,904	75.34%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	39,851	49,231	49,192	58,693	66,000	58,880	51,500	47,500	(4,000)	-7.77%
Water System Debt Charges/Service de la dette pour service d'eau	24,000		54,299		98,643		129,379	129,623	244	0.19%
Sewer System Debt Charges/Service de la dette pour service d'égouts	30,127	46,983	30,048	85,991	30,049	128,784	30,245	29,844	(401)	-1.33%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves				2,638	13,500	2,706	57,255	15,923	(41,332)	-72.19%
Deficit from a previous year/Déficit d'une année précédente	28,961	28,961	28,962	28,962	12,119	12,118	31,954		(31,954)	-100.00%
Other Fiscal services/Autres services financiers										
TOTAL	138,339	147,312	187,877	227,537	270,676	253,891	345,333	301,794	(43,539)	-12.61%
SURPLUS/DEFICIT		(12,119)		(31,954)		29,389				
Water Rate:			$ 162.00		$ 162.00		$ 177.00	$ 258.00	$ 81.00	45.76%
Sewer Rate:			$ 108.00		$ 108.00		$ 107.00	$ 136.00	$ 29.00	27.10%
Combined Rate:	$ 298.50		$ 270.00		$ 270.00		$ 284.00	$ 394.00	$ 110.00	38.73%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: SAINTE-ANNE-DE-MADAWASKA POPULATION 1,168	2000 BUDGET BUDGET	2,000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	392,804	392,808	400,692	400,692	410,233	410,325	418,904	434,272	15,368	3.67%
Unconditional grant/subvention inconditonnelle	147,832	147,828	133,043	133,044	133,043	133,044	133,043	119,738	(13,305)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	145,512	284,677	303,000	318,398	334,919	340,636	334,048	339,085	5,037	1.51%
Sale of services/vente de services	21,000		21,000		21,000		28,000	28,000	0	0.00%
Other revenue own source/autres revenus propres sources	1,400	163,154	2,200	67,988	907	60,218	500		(500)	-100.00%
Other unconditional transfers/autres transf. inconditionnels								9,683	9,683	100.00%
Cond. transfers other sources/transf. cond. autres sources		206,029		138,265		51,406				
Other transfers/autres transferts	31,000		31,000		31,093		100,000	37,914	(62,086)	-62.09%
Surplus 2nd previous year/surplus d'avant-dernière année			2,648	2,646	91,137	91,137		28,086	28,086	100.00%
TOTAL	749,548	1,194,496	893,583	1,061,033	1,022,332	1,086,766	1,014,495	996,778	(17,717)	-1.75%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	116,889	151,146	133,080	149,771	147,800	165,857	133,214	129,368	(3,846)	-2.89%
Protective services/services de protection										
Police	109,478	109,478	109,478	109,478	109,478	102,706	100,448	105,412	4,964	4.94%
Fire-operating/service d'incendie	45,000	41,189	46,000	45,941	49,000	41,999	46,000	50,339	4,339	9.43%
Water costs/coût de l'eau	60,000	60,000	56,000	56,000	60,000	60,000	56,000	56,000	0	0.00%
Emergency measures/mesures d'urgence	106,782	225,134	264,200	245,456	294,119	274,385	291,208	296,245	5,037	1.73%
Other/autre										
Transportation/transport	129,700	124,406	115,700	134,056	134,475	130,376	132,575	140,700	8,125	6.13%
Environment health/hygiène	20,000	41,491	30,000	23,937	49,000	46,697	49,000	49,000	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	20,019	11,472	13,900	17,556	16,400	10,577	14,500	13,471	(1,029)	-7.10%
Recreation & culture/loisirs & culture	60,700	59,535	58,400	72,023	54,060	61,881	56,100	55,000	(1,100)	-1.96%
Fiscal services/services financiers										
Debt cost/coût de la dette	70,500	29,043	66,825	101,467	108,000	144,142	102,490	101,234	(1,256)	-1.23%
Transfers/transferts		239,987		111,299		20,060	27,009	9	(27,000)	-99.97%
Deficit 2nd previous year/déficit avant-dernière année	10,480	10,478					5,951		(5,951)	-100.00%
TOTAL	749,548	1,103,359	893,583	1,066,984	1,022,332	1,058,680	1,014,495	996,778	(17,717)	-1.75%
SURPLUS/DEFICIT		91,137		(5,951)		28,086				
Debt cost ratio	9.41%		7.48%		10.56%		10.10%	10.16%	0.05%	0.53%
Net budget/budget net	540,636		533,735		543,276		551,947	554,010	2,063	0.37%
Unconditional grant/subv. inconditionnelle	147,832		133,043		133,043		133,043	119,738	(13,305)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	392,804		400,692		410,233		418,904	434,272	15,368	3.67%
Municipal tax base/assiette fiscale	29,942,818		30,375,794		30,765,945		31,067,047	31,335,609	268,562	0.86%
Tax rate/taux de taxe	1.3118		1.3191		1.3334		1.3484	1.3859	0.0375	2.78%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SAINTE-ANNE-DE-MADAWASKA POPULATION: 1,168	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	71,750	142,470	70,425	143,709	70,425	139,180	70,425	93,414	22,989	32.64%
Sale of Sewerage services/Tarif du service d'égout	71,075		69,750		69,750		69,750	66,625	(3,125)	-4.48%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	60,000	60,000	56,000	56,000	60,000	60,000	56,000	56,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		3,351		5,309		132				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts				11,911		100				
Surplus from a previous year/ Excédent d'une année précédente			3,417	13,485			91		(91)	-100.00%
TOTAL	202,825	205,821	199,592	230,414	200,175	199,412	196,266	216,039	19,773	10.07%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	119,339	162,145	124,500	168,153	121,500	101,443	151,131	159,669	8,538	5.65%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	40,500		47,500		46,392		17,500	17,500	0	0.00%
Water System Debt Charges/Service de la dette pour service d'eau	8,070	6,239	8,200	7,161	8,300	8,436	27,635	19,635	(8,000)	-28.95%
Sewer System Debt Charges/Service de la dette pour service d'égouts	18,750	23,010	19,392	23,222	18,700	18,433		19,235	19,235	100.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves				31,787						
Deficit from a previous year/Déficit d'une année précédente	16,166	17,158			5,283	18,768				
Other Fiscal services/Autres services financiers		16,037								
TOTAL	202,825	224,589	199,592	230,323	200,175	147,080	196,266	216,039	19,773	10.07%
SURPLUS/DEFICIT		(18,768)		91		52,332				
Water Rate:	$ 150.00		$ 150.00		$ 150.00		$ 150.00	$ 150.00	$ -	0.00%
Sewer Rate:	$ 150.00		$ 150.00		$ 150.00		$ 150.00	$ 150.00	$ -	0.00%
Combined Rate:	$ 300.00		$ 300.00		$ 300.00		$ 300.00	$ 300.00	$ -	0.00%

Municipality/municipalité SAINT-FRANÇOIS-DE-MADAWASKA POPULATION 572	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	312,127	312,127	325,894	325,894	329,802	328,780	397,183	414,579	17,396	4.38%
Unconditional grant/subvention inconditonnelle	67,221	67,221	60,496	60,496	60,496	60,496	60,496	54,447	(6,049)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	106,078	210,837	110,601	265,993	109,413	261,849	102,151	106,748	4,597	4.50%
Sale of services/vente de services	73,780	41,877	56,400	43,299	62,900	55,225	59,000	52,600	(6,400)	-10.85%
Other revenue own source/autres revenus propres sources	650	4,214	653	4,027	650	39,412	650	15,650	15,000	2307.69%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources	94,000	20,978	110,000	18,462	137,500	9,217	149,236	275,000	125,764	84.27%
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	2,019	2,019	427	427	1,360	1,360	5,325	5,998	673	12.64%
TOTAL	655,875	659,273	664,471	718,598	702,121	756,339	774,041	925,022	150,981	19.51%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	91,473	108,719	109,561	107,304	113,348	98,880	127,726	134,766	7,040	5.51%
Protective services/services de protection										
Police	64,166	54,266	66,366	54,266	65,705	50,461	67,766	50,908	(16,858)	-24.88%
Fire-operating/service d'incendie	55,375	77,439	41,325	82,778	40,985	89,004	30,070	43,925	13,855	46.08%
Water costs/coût de l'eau	45,000	40,000	45,000	45,000	45,000	45,000	45,000	55,000	10,000	22.22%
Emergency measures/mesures d'urgence	94,400	92,031	110,000	123,399	137,500	111,081	149,236	275,000	125,764	84.27%
Other/autre		120		124		120		200	200	100.00%
Transportation/transport	69,900	68,382	71,800	80,358	71,057	108,955	118,450	108,125	(10,325)	-8.72%
Environment health/hygiène	31,900	29,030	31,900	26,005	31,900	27,309	30,000	32,000	2,000	6.67%
Public health/santé publique										
Environmental development/urbanisme	20,350	18,284	16,850	21,287	16,950	23,891	27,640	30,290	2,650	9.59%
Recreation & culture/loisirs & culture	147,395	132,803	130,445	125,775	132,187	143,817	135,557	162,719	27,162	20.04%
Fiscal services/services financiers										
Debt cost/coût de la dette	35,916	36,839	36,224	46,977	42,489	51,823	37,569	22,084	(15,485)	-41.22%
Transfers/transferts			5,000		5,000		5,027	10,005	4,978	99.03%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	655,875	657,913	664,471	713,273	702,121	750,341	774,041	925,022	150,981	19.51%
SURPLUS/DÉFICIT		1,360		5,325		5,998				
Debt cost ratio	5.48%		5.45%		6.05%		4.85%	2.39%	-2.47%	-50.81%
Net budget/budget net	379,348		386,390		390,298		457,679	469,026	11,347	2.48%
Unconditional grant/subv. inconditionnelle	67,221		60,496		60,496		60,496	54,447	(6,049)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	312,127		325,894		329,802		397,183	414,579	17,396	4.38%
Municipal tax base/assiette fiscale	24,910,141		25,876,484		26,725,099		32,558,517	33,090,882	532,365	1.64%
Tax rate/taux de taxe	1.2530		1.2594		1.2341		1.2199	1.2528	0.0329	2.70%

UTILITY BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SAINT-FRANÇOIS-DE-MADAWASKA POPULATION: 572	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	100,939	103,484	101,538	101,754	71,387	100,649	72,626	89,063	16,437	22.63%
Sale of Sewerage services/Tarif du service d'égout					30,365		30,849	39,279	8,430	27.33%
Other sales of service/ Autre ventes de services	500		500		500		500	500	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	45,000	40,000	45,000	45,000	45,000	45,000	45,000	55,000	10,000	22.22%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		927		19,176		13,738				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	79	79	12,162	12,162			6,926	1,434	(5,492)	-79.30%
TOTAL	146,518	144,490	159,200	178,092	147,252	159,387	155,901	185,276	29,375	18.84%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	79,207	80,507	82,848	70,023	84,084	82,624	96,659	102,884	6,225	6.44%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	11,000	9,170	12,000	3,402	9,000	5,159	9,000	9,000	0	0.00%
Water System Debt Charges/Service de la dette pour service d'eau	39,448	48,965	48,772	48,357	37,134	36,911	36,242	40,639	4,397	12.13%
Sewer System Debt Charges/Service de la dette pour service d'égouts	9,863							2,853		
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	2,000	6,172	10,000	46,164	8,000	29,596	7,000	21,000	14,000	200.00%
Deficit from a previous year/Déficit d'une année précédente					3,534	3,534				
Other Fiscal services/Autres services financiers	5,000	3,210	5,580	3,220	5,500	129	7,000	8,900	1,900	27.14%
TOTAL	146,518	148,024	159,200	171,166	147,252	157,953	155,901	185,276	29,375	18.84%
SURPLUS/DEFICIT		(3,534)		6,926		1,434				
Water Rate:								$ 250.00	$ 250.00	100.00%
Sewer Rate:								$ 125.00	$ 125.00	100.00%
Combined Rate:	$ 300.00		$ 300.00		$ 300.00		$ 300.00	$ 375.00	$ 75.00	25.00%

Municipality/municipalité SAINT-ISIDORE POPULATION 877	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	271,226	271,226	285,210	285,210	292,866	292,866	301,099	314,531	13,432	4.46%
Unconditional grant/subvention inconditionnelle	91,934	91,934	82,737	82,737	82,737	82,737	82,737	74,464	(8,273)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	177,061	177,060	185,127	185,130	184,355	183,751	183,358	236,866	53,508	29.18%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	13,674	173,963	17,744	171,902	27,455	119,556	36,390	36,255	(135)	-0.37%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts							4	4	0	0.00%
Surplus 2nd previous year/surplus d'avant-dernière année	88	88	696	696	125	125	557		(557)	-100.00%
TOTAL	553,983	714,271	571,514	725,675	587,538	679,034	604,145	662,120	57,975	9.60%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	132,922	137,478	138,370	130,553	136,208	146,788	145,437	154,181	8,744	6.01%
Protective services/services de protection										
Police	78,432	78,432	78,432	78,432	78,432	76,174	75,422	78,053	2,631	3.49%
Fire-operating/service d'incendie	54,500	57,138	54,500	54,395	54,500	54,404	54,500	61,375	6,875	12.61%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	1,200	1,046	1,200	1,199	1,200	1,187	1,200	1,200	0	0.00%
Transportation/transport	124,991	134,378	130,475	131,648	140,823	137,257	140,400	195,363	54,963	39.15%
Environment health/hygiène	28,500	27,991	29,000	29,828	32,600	33,618	32,600	36,200	3,600	11.04%
Public health/santé publique										
Environmental development/urbanisme	11,697	11,856	9,824	9,907	10,373	10,253	9,544	8,567	(977)	-10.24%
Recreation & culture/loisirs & culture	20,000	66,092	24,000	31,307	32,600	28,934	42,600	45,600	3,000	7.04%
Fiscal services/services financiers										
Debt cost/coût de la dette	83,016	84,157	96,213	96,043	100,674	102,893	100,442	79,581	(20,861)	-20.77%
Transfers/transferts	18,725	115,578	9,500	161,806	128	91,331	2,000	2,000	0	0.00%
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	553,983	714,146	571,514	725,118	587,538	682,839	604,145	662,120	57,975	9.60%
SURPLUS/DÉFICIT		125		557		(3,805)				
Debt cost ratio	14.99%		16.83%		17.13%		16.63%	12.02%	(0.0461)	-27.71%
Net budget/budget net	363,160		367,947		375,603		383,836	388,995	5,159	1.34%
Unconditional grant/subv. inconditionnelle	91,934		82,737		82,737		82,737	74,464	(8,273)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	271,226		285,210		292,866		301,099	314,531	13,432	4.46%
Municipal tax base/assiette fiscale	23,848,102		24,226,748		24,390,248		24,613,608	25,351,059	737,451	3.00%
Tax rate/taux de taxe	1.1373		1.1773		1.2008		1.2233	1.2407	0.0174	1.42%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité: SAINT- LÉOLIN POPULATION 802	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	203,000	203,000	205,200	205,200	207,000	207,000	211,000	213,500	2,500	1.18%
Unconditional grant/subvention inconditionnelle	109,870	109,870	98,879	98,879	98,879	98,879	98,879	88,991	(9,888)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	8,079	11,831	8,079	11,831	8,079	11,909	8,196	8,172	(24)	-0.27%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	7,000	5,143	6,405	5,396	6,405	3,589	6,300	6,800	500	7.94%
Other unconditional transfers/autres transf. inconditionnels								9,678	9,678	100.00%
Cond. transfers other sources/transf. cond. autres sources		58,148		50,317		8,312				
Other transfers/autres transferts							6	6	0	0.00%
Surplus 2nd previous year/surplus d'avant-dernière année	4,458	4,458	8,937	8,937	12,167	12,167	13,868	8,583	(5,285)	-38.11%
TOTAL	332,407	392,450	327,500	380,560	332,530	341,856	338,249	335,730	(2,519)	-0.74%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	96,782	92,569	101,557	96,093	104,661	102,925	111,183	110,562	(621)	-0.56%
Protective services/services de protection										
Police	73,788	73,788	73,788	73,788	73,788	70,176	68,972	71,378	2,406	3.49%
Fire-operating/service d'incendie	36,500	29,750	36,500	28,825	36,500	29,875	38,000	38,000	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	63,000	56,754	63,500	55,626	65,500	58,887	66,500	66,500	0	0.00%
Environment health/hygiène	30,000	26,570	30,100	26,106	31,500	27,240	34,500	31,500	(3,000)	-8.70%
Public health/santé publique										
Environmental development/urbanisme	3,500	3,609	4,000	3,005	4,000	3,140	4,000	4,000	0	0.00%
Recreation & culture/loisirs & culture	6,000	3,730	8,000	5,046	8,000	5,310	10,000	8,000	(2,000)	-20.00%
Fiscal services/services financiers										
Debt cost/coût de la dette	22,837	23,417	10,055	10,396	8,548	8,655	5,094	5,790	696	13.66%
Transfers/transferts		70,096		67,807	33	27,065				
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	332,407	380,283	327,500	366,692	332,530	333,273	338,249	335,730	(2,519)	-0.74%
SURPLUS/DÉFICIT		12,167		13,868		8,583				
Debt cost ratio	6.87%		3.07%		2.57%		1.51%	1.72%	0.22%	14.52%
Net budget/budget net	312,870		304,079		305,879		309,879	302,491	(7,388)	-2.38%
Unconditional grant/subv. inconditionnelle	109,870		98,879		98,879		98,879	88,991	(9,888)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	203,000		205,200		207,000		211,000	213,500	2,500	1.18%
Municipal tax base/assiette fiscale	14,521,631		14,529,299		14,496,449		14,592,574	14,607,076	14,502	0.10%
Tax rate/taux de taxe	1.3979		1.4123		1.4279		1.4459	1.4616	0.0157	1.08%

Municipality/municipalité SAINT-LOUIS-DE-KENT POPULATION: 991	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	432,433	432,433	435,927	435,927	452,434	452,464	484,044	500,893	16,849	3.48%
Unconditional grant/subvention inconditonnelle	145,340	145,340	130,800	130,800	130,800	130,800	130,800	117,720	(13,080)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	49,538	77,499	39,699	69,669	47,685	77,683	62,328	66,286	3,958	6.35%
Sale of services/vente de services	112,100	149,317	115,400	102,204	136,980	108,184	151,000	151,250	250	0.17%
Other revenue own source/autres revenus propres sources	500		3,500		12,740		3,800	4,000	200	5.26%
Other unconditional transfers/autres transf. inconditionnels								3,461	3,461	100.00%
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	27,957	10,211	30,000	2,587	30,528	19,741	30,583	30,098	(485)	-1.59%
Surplus 2nd previous year/surplus d'avant-dernière année			3,472	3,476			1,877	5,357	3,480	185.40%
TOTAL	767,868	814,800	758,798	744,663	811,167	788,872	864,432	879,065	14,633	1.69%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	142,735	138,013	151,100	132,601	157,107	167,346	175,763	181,216	5,453	3.10%
Protective services/services de protection										
Police	87,290	87,290	87,290	87,290	87,290	85,742	85,226	88,199	2,973	3.49%
Fire-operating/service d'incendie	73,736	50,186	74,326	63,405	74,326	66,802	74,326	74,326	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre		106	500	68	500		500	500	0	0.00%
Transportation/transport	132,629	135,492	125,643	130,544	145,630	152,526	150,821	163,580	12,759	8.46%
Environment health/hygiène	38,170	39,076	41,870	42,573	48,900	44,806	60,400	59,050	(1,350)	-2.24%
Public health/santé publique		17,872		300		395				
Environmental development/urbanisme	25,554	35,914	26,137	22,561	27,149	28,579	37,341	32,680	(4,661)	-12.48%
Recreation & culture/loisirs & culture	219,423	262,276	210,338	202,378	164,388	152,549	176,192	178,152	1,960	1.11%
Fiscal services/services financiers										
Debt cost/coût de la dette	45,307	51,486	38,134	61,066	75,749	80,728	75,870	75,623	(247)	-0.33%
Transfers/transferts	1,900		3,460		26,089		27,993	25,739	(2,254)	-8.05%
Deficit 2nd previous year/déficit avant-dernière année	1,124	1,128			4,039	4,042				
TOTAL	767,868	818,839	758,798	742,786	811,167	783,515	864,432	879,065	14,633	1.69%
SURPLUS/DEFICIT		(4,039)		1,877		5,357				
Debt cost ratio	5.90%		5.03%		9.34%		8.78%	8.60%	-0.17%	-1.98%
Net budget/budget net	577,773		566,727		583,234		614,844	618,613	3,769	0.61%
Unconditional grant/subv. inconditionnelle	145,340		130,800		130,800		130,800	117,720	(13,080)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	432,433		435,927		452,434		484,044	500,893	16,849	3.48%
Municipal tax base/assiette fiscale	32,869,621		33,135,250		34,391,145		35,445,548	36,149,946	704,398	1.99%
Tax rate/taux de taxe	1.3156		1.3156		1.3156		1.3656	1.3856	0.0200	1.46%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLIC

MUNICIPALITY/MUNICIPALITÉ: SAINT-LOUIS-DE-KENT POPULATION: 991	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	11,620	11,330	14,952	15,072	15,432	15,542	21,219	21,230	11	0.05%
Sale of Sewerage services/Tarif du service d'égout	48,640	48,252	73,701	74,510	98,168	90,571	99,450	102,927	3,477	3.50%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources		372		469		551				
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	6,761		1,767	1,766						
TOTAL	67,021	59,954	90,420	91,817	113,600	106,664	120,669	124,157	3,488	2.89%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	10,459	11,761	14,952	22,030	17,500	18,997	18,000	14,500	(3,500)	-19.44%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	33,697	40,172	42,296	50,479	47,100	50,951	46,629	49,600	2,971	6.37%
Water System Debt Charges/Service de la dette pour service d'eau			11,158		11,369		5,219	5,595	376	7.20%
Sewer System Debt Charges/Service de la dette pour service d'égouts	22,865	22,808	11,158	22,255	11,369	22,670	17,874	16,783	(1,091)	-6.10%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves			10,856		10,446		30,000	28,246	(1,754)	-5.85%
Deficit from a previous year/Déficit d'une année précédente		1,029			15,816	15,816	2,947	9,433	6,486	220.09%
Other Fiscal services/Autres services financiers						7,663				
TOTAL	67,021	75,770	90,420	94,764	113,600	116,097	120,669	124,157	3,488	2.89%
SURPLUS/DEFICIT		(15,816)		(2,947)		(9,433)				
Water Rate:	$ 70.00		$ 120.00		$ 120.00		$ 165.00	$ 165.00	$ -	0.00%
Sewer Rate:	$ 160.00		$ 105.00		$ 140.00		$ 160.00	$ 160.00	$ -	0.00%
Combined Rate:	$ 230.00		$ 225.00		$ 260.00		$ 325.00	$ 325.00	$ -	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004
- INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité SAINTE-MARIE-SAINT- RAPHAEL POPULATION 1,135	2000 BUDGET BUDGET	2000 AUDIT VERIFIC	2001 BUDGET BUDGET	2001 AUDIT VERIFIC	2002 BUDGET BUDGET	2002 AUDIT VERIFIC	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	323,993	323,993	330,928	330,928	344,795	344,795	345,002	347,768	2,766	0.80%
Unconditional grant/subvention inconditonnelle	153,199	153,199	137,873	137,873	137,873	137,873	137,873	124,086	(13,787)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	41,941	39,426	37,443	40,952	38,126	40,403	38,516	38,191	(325)	-0.84%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	4,500	12,951	10,100	6,522	7,900	2,574	3,000	11,086	8,086	269.53%
Other unconditional transfers/autres transf. inconditionnels								11,021	11,021	100.00%
Cond. transfers other sources/transf. cond. autres sources		40,000								
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	2,562	2,562			861	861	328		(328)	-100.00%
TOTAL	526,195	572,131	516,344	516,275	529,555	526,506	524,719	532,152	7,433	1.42%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	151,381	149,998	150,212	141,571	153,686	151,623	154,900	162,831	7,931	5.12%
Protective services/services de protection										
Police	101,910	101,950	101,910	101,910	101,910	97,570	97,610	101,015	3,405	3.49%
Fire-operating/service d'incendie	32,420	32,509	31,155	31,162	31,945	32,948	32,728	32,728	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	375	116	225	176	225		100	100	0	0.00%
Transportation/transport	119,658	118,819	111,515	121,643	122,862	123,727	122,412	113,178	(9,234)	-7.54%
Environment health/hygiène	58,348	54,166	50,548	49,065	50,548	49,605	50,548	46,286	(4,262)	-8.43%
Public health/santé publique										
Environmental development/urbanisme	5,618	6,767	5,668	4,196	8,397	6,896	7,936	8,000	64	0.81%
Recreation & culture/loisirs & culture	8,773	10,883	8,542	9,549	9,092	12,641	9,235	11,445	2,210	23.93%
Fiscal services/services financiers										
Debt cost/coût de la dette	45,864	60,439	30,874	30,632	19,280	21,342	34,405	15,110	(19,295)	-56.08%
Transfers/transferts	1,848	35,623	4,660	5,008	31,610	56,926	14,845	14,687	(158)	-1.06%
Deficit 2nd previous year/déficit avant-dernière année			21,035	21,035				26,772	26,772	100.00%
TOTAL	526,195	571,270	516,344	515,947	529,555	553,278	524,719	532,152	7,433	1.42%
SURPLUS/DEFICIT		861		328		(26,772)				
Debt cost ratio	8.72%		5.98%		3.64%		6.56%	2.84%	-3.72%	-56.70%
Net budget/budget net	477,192		468,801		482,668		482,875	471,854	(11,021)	-2.28%
Unconditional grant/subv. inconditionnelle	153,199		137,873		137,873		137,873	124,086	(13,787)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	323,993		330,928		344,795		345,002	347,768	2,766	0.80%
Municipal tax base/assiette fiscale	23,308,850		23,304,850		23,296,900		23,311,000	23,497,900	186,900	0.80%
Tax rate/taux de taxe	1.3900		1.4200		1.4800		1.4800	1.4800	(0.0000)	0.00%

BUDGET AND AUDIT INFORMATION - 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION

Municipality/municipalité SALISBURY POPULATION 1,954	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	654,937	654,937	662,068	662,068	701,395	701,395	726,587	764,096	37,509	5.16%
Unconditional grant/subvention inconditonnelle	115,932	115,932	104,335	104,335	104,335	104,335	104,335	93,901	(10,434)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	71,000	78,325	79,893	78,076	76,200	73,018	88,347	85,271	(3,076)	-3.48%
Sale of services/vente de services		667		230		133				
Other revenue own source/autres revenus propres sources	6,500	29,730	5,500	25,574	6,300	18,038	6,500	6,500	0	0.00%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		12,593		11,651		7,000				
Other transfers/autres transferts	48,000	121,289	50,000	50,000	52,000	52,000	60,164	66,156	5,992	9.96%
Surplus 2nd previous year/surplus d'avant-dernière année	1,766	1,766					1,863		(1,863)	-100.00%
TOTAL	898,135	1,015,239	901,796	931,934	940,230	955,919	987,796	1,015,924	28,128	2.85%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	156,435	152,090	146,393	145,383	157,372	156,280	168,335	178,823	10,488	6.23%
Protective services/services de protection										
Police	162,000	161,587	161,508	161,508	161,508	166,410	168,044	183,906	15,862	9.44%
Fire-operating/service d'incendie	74,000	72,360	74,000	70,469	85,000	76,200	85,000	85,000	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	1,900	3,077	1,900	519	3,000	3,492	3,000	3,000	0	0.00%
Other/autre	4,000	4,056	4,500	4,992	5,000	4,457	5,000	5,500	500	10.00%
Transportation/transport	304,300	266,372	294,200	290,595	304,300	293,001	340,400	347,000	6,600	1.94%
Environment health/hygiène	54,900	53,161	64,743	64,875	66,300	65,725	68,877	71,483	2,606	3.78%
Public health/santé publique										
Environmental development/urbanisme	24,500	26,048	26,000	25,886	27,225	25,556	27,225	29,811	2,586	9.50%
Recreation & culture/loisirs & culture	38,000	42,742	58,425	59,969	64,920	53,605	60,480	69,000	8,520	14.09%
Fiscal services/services financiers										
Debt cost/coût de la dette	78,100	77,928	61,558	61,329	61,521	61,579	61,435	42,306	(19,129)	-31.14%
Transfers/transferts		159,902		35,977		45,625				
Deficit 2nd previous year/déficit avant-dernière année			8,569	8,569	4,084	4,084		95	95	100.00%
TOTAL	898,135	1,019,323	901,796	930,071	940,230	956,014	987,796	1,015,924	28,128	2.85%
SURPLUS/DÉFICIT		(4,084)		1,863		(95)				
Debt cost ratio	8.70%		6.83%		6.54%		6.22%	4.16%	-2.06%	-33.04%
Net budget/budget net	770,869		766,403		805,730		830,922	857,997	27,075	3.26%
Unconditional grant/subv. inconditionnelle	115,932		104,335		104,335		104,335	93,901	(10,434)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	654,937		662,068		701,395		726,587	764,096	37,509	5.16%
Municipal tax base/assiette fiscale	73,174,631		73,964,102		78,362,440		81,176,400	85,365,000	4,188,600	5.16%
Tax rate/taux de taxe	0.8950		0.8951		0.8951		0.8951	0.8951	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SALISBURY POPULATION: 1,954	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water/Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	121,500	122,916	122,715	123,966	155,700	156,572	202,100	203,820	1,720	0.85%
Other sales of service/ Autre ventes de services	800	4,600	800	11,776	800	3,328	800	800	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	4,000	11,744	7,000	12,186	12,032	4,781	12,100	12,500	400	3.31%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	7,863	7,863	6,341	6,341	37,268	37,268		4,725	4,725	100.00%
TOTAL	134,163	147,123	136,856	154,269	205,800	201,949	215,000	221,845	6,845	3.18%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	68,333	63,470	76,139	72,104	68,000	88,771	80,546	106,000	25,454	31.60%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	31,130	30,924	30,717	30,517	300		500	1,000	500	100.00%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	31,000	57,867	26,000		132,000	77,263	118,000	107,345	(10,655)	-9.03%
Deficit from a previous year/Déficit d'une année précédente							8,954		(8,954)	-100.00%
Other Fiscal services/Autres services financiers	3,700	3,816	4,000	46,923	5,500	4,693	7,000	7,500	500	7.14%
TOTAL	134,163	156,077	136,856	149,544	205,800	170,727	215,000	221,845	6,845	3.18%
SURPLUS/DEFICIT		(8,954)		4,725		31,222				
Water Rate:										
Sewer Rate:	$ 135.00		$ 135.00		$ 170.00		$ 215.00	$ 215.00	$ -	0.00%
Combined Rate:	$ 135.00		$ 135.00		$ 170.00		$ 215.00	$ 215.00	$ -	0.00%

Municipality/municipalité ST. HILAIRE POPULATION 237	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	185,279	185,279	195,539	195,539	198,840	198,840	202,224	206,323	4,099	2.03%
Unconditional grant/subvention inconditionnelle	17,385	17,385	15,646	15,646	15,646	15,646	15,646	14,081	(1,565)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	10,000		10,000		10,000		5,000	5,000	0	0.00%
Sale of services/vente de services	3,150	14,531	3,075	14,495	3,100	7,239	8,100	8,900	800	9.88%
Other revenue own source/autres revenus propres sources										
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources										
Other transfers/autres transferts	2,203	2,203	10,285	10,285			2,209	6,249	4,040	182.89%
Surplus 2nd previous year/surplus d'avant-dernière année										
TOTAL	218,017	219,398	234,545	235,965	227,586	221,725	233,179	240,553	7,374	3.16%
EXPENDITURES/DÉPENSES										
General govt/gouverm. général	58,037	58,230	67,766	67,577	69,976	71,862	75,962	76,778	796	1.05%
Protective services/services de protection										
Police	21,930	21,931	21,930	21,930	21,930	20,769	20,382	21,093	711	3.49%
Fire-operating/service d'incendie	3,700	3,698	3,700	3,698	3,700	3,698	3,700	3,700	0	0.00%
Water costs/coût de l'eau	29,051	29,051	28,286	28,286	22,994	22,994	18,466	16,566	(1,900)	-10.29%
Emergency measures/mesures d'urgence										
Other/autre										
Transportation/transport	76,906	66,363	73,406	52,226	73,806	59,019	83,806	86,285	2,479	2.96%
Environment health/hygiène	10,005	10,482	10,005	10,609	10,506	9,131	10,506	10,506	0	0.00%
Public health/santé publique										
Environmental development/urbanisme	8,388	9,149	9,591	8,154	9,173	8,111	10,337	10,625	288	2.79%
Recreation & culture/loisirs & culture	10,000	10,010	10,000	9,987	10,000	2,040	10,000	10,000	0	0.00%
Fiscal services/services financiers										
Debt cost/coût de la dette		401								
Transfers/transferts		15,584	9,861	31,289		12,331		5,000	5,000	100.00%
Deficit 2nd previous year/déficit avant-dernière année					5,501	5,501			0	100.00%
TOTAL	218,017	224,899	234,545	233,756	227,586	215,476	233,179	240,553	7,374	3.16%
SURPLUS/DÉFICIT		(5,501)		2,209		6,249				
Debt cost ratio	0.00%		0.00%		2.42%		0.00%	0.00%	0.00%	0.00%
Net budget/budget net	202,664		211,185		214,486		217,870	220,404	2,534	1.16%
Unconditional grant/subv. inconditionnelle	17,385		15,646		15,646		15,646	14,081	(1,565)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	185,279		195,539		198,840		202,224	206,323	4,099	2.03%
Municipal tax base/assiette fiscale	17,664,150		18,297,750		18,433,950		18,570,500	18,946,150	375,650	2.02%
Tax rate/taux de taxe	1.0489		1.0687		1.0787		1.0890	1.0890	0.0000	0.00%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 - INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: ST. HILAIRE POPULATION: 237	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase (decrease) augmentation (diminution)	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	35,020	34,886	35,020	34,349	35,481	34,337	35,711	35,711	0	0.00%
Sale of Sewerage services/Tarif du service d'égout	23,348	23,257	23,348	22,567	23,656	22,925	23,809	23,809	0	0.00%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies	29,051	29,051	28,286	28,286	22,994	22,994	18,466	16,566	(1,900)	-10.29%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources										
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels		3,600								
Other transfers/Autres transferts		20		24		50				
Surplus from a previous year/ Excédent d'une année précédente					2,303	2,303	6,815	1,433	(5,382)	-78.97%
TOTAL	87,419	90,814	86,654	85,226	84,434	82,609	84,801	77,519	(7,282)	-8.59%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau	29,960	32,521	27,204	27,803	27,461	27,585	28,043	28,273	230	0.82%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	6,770	5,489	6,770	1,175	6,770	845	7,061	7,215	154	2.18%
Water System Debt Charges/Service de la dette pour service d'eau	33,428	31,991	35,790	31,608	33,738	30,532	26,387	25,557	(830)	-3.15%
Sewer System Debt Charges/Service de la dette pour service d'égouts	16,672	16,414	16,806	16,519	16,465	16,175	16,495	16,474	(21)	-0.13%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		1,507		1,222		6,039	6,815		(6,815)	-100.00%
Deficit from a previous year/Déficit d'une année précédente	589	589	84	84						
Other Fiscal services/Autres services financiers										
TOTAL	87,419	88,511	86,654	78,411	84,434	81,176	84,801	77,519	(7,282)	-8.59%
SURPLUS/DEFICIT		2,303		6,815		1,433				
Water Rate:	$ 230.40		$ 230.40		$ 230.40		$ 230.40	$ 230.40	$ -	0.00%
Sewer Rate:	$ 153.60		$ 153.60		$ 153.60		$ 153.60	$ 153.60	$ -	0.00%
Combined Rate:	$ 384.00		$ 384.00		$ 384.00		$ 384.00	$ 384.00	$ -	0.00%

Municipality / Municipalité ST. MARTINS POPULATION 374	2000 BUDGET / BUDGET	2000 AUDIT / VÉRIFIC.	2001 BUDGET / BUDGET	2001 AUDIT / VÉRIFIC.	2002 BUDGET / BUDGET	2002 AUDIT / VÉRIFIC.	2003 BUDGET / BUDGET	2004 BUDGET / BUDGET	Increase (decrease) / augmentation (diminution)	Change % / Changement %
REVENUES/REVENUS										
Warrant/mandat	151,323	151,323	153,142	153,142	155,981	155,976	161,974	176,444	14,470	8.93%
Unconditional grant/subvention inconditonnelle	33,764	33,764	30,386	30,386	30,386	30,391	30,386	27,348	(3,038)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	68,993	68,993	70,313	70,493	84,895	84,895	87,470	86,856	(614)	-0.70%
Sale of services/vente de services	1,000	1,596	1,000	23,892	500	9,694	500	500	0	0.00%
Other revenue own source/autres revenus propres sources								2,000		
Other unconditional transfers/autres transf. inconditonnels										
Cond. transfers other sources/transf. cond. autres sources		139,651	96,486	122,883	98,371	153,994	134,140	137,930	3,790	2.83%
Other transfers/autres transferts						4,775				
Surplus 2nd previous year/surplus d'avant-dernière année			20,844		7,063	7,063	7,884	10,600	2,716	34.45%
TOTAL	255,080	395,327	372,171	400,796	377,196	446,788	422,354	441,678	19,324	4.58%
EXPENDITURES/DEPENSES										
General gov't/gouvern. général	48,513	48,230	47,513	47,492	50,814	53,546	50,015	51,678	1,663	3.33%
Protective services/services de protection										
Police	33,196	33,196	33,196	33,196	33,196	32,422	32,164	33,286	1,122	3.49%
Fire-operating/service d'incendie	62,997	46,426	62,997	50,797	62,997	54,038	62,997	66,997	4,000	6.35%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence	1,000	107,745	114,950	102,257	99,371	130,414	143,024	152,253	9,229	6.45%
Other/autre										
Transportation/transport	34,745	32,198	34,745	34,096	34,763	31,555	33,763	33,763	0	0.00%
Environment health/hygiène	28,330	27,919	28,330	29,973	30,700	31,547	36,441	35,955	(486)	-1.33%
Public health/santé publique	2,317	2,072	2,317	2,038	2,277	2,251	3,977	4,015	38	0.96%
Environmental development/urbanisme	8,250	24,025	8,250	24,548	6,874	26,451	6,874	7,332	458	6.66%
Recreation & culture/loisirs & culture	21,623	20,680	21,623	21,552	23,623	25,793	23,957	26,757	2,800	11.69%
Fiscal services/services financiers										
Debt cost/coût de la dette	4,710	4,668	15,550	16,750	29,581	29,099	28,392	29,642	1,250	4.40%
Transfers/transferts	8,700	40,406	2,700	30,213	3,000	19,072	750		(750)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année	699	699								
TOTAL	255,080	388,264	372,171	392,912	377,196	436,188	422,354	441,678	19,324	4.58%
SURPLUS/DEFICIT		7,063		7,884		10,600				
Debt cost ratio	1.85%		4.18%		7.84%		6.72%	6.71%	(0.0001)	-0.17%
Net budget/budget net	185,087		183,528		186,367		192,360	203,792	11,432	5.94%
Unconditional grant/subv. inconditionnelle	33,764		30,386		30,386		30,386	27,348	(3,038)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	151,323		153,142		155,981		161,974	176,444	14,470	8.93%
Municipal tax base/assiette fiscale	12,068,650		12,076,800		12,294,300		12,796,600	13,931,750	1,135,150	8.87%
Tax rate/taux de taxe	1.25.39		1.2681		1.2587		1.2658	1.2665	0.0007	0.06%

Municipality/municipalité STANLEY POPULATION 460	2000 BUDGET BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	217,452	217,452	219,700	219,700	222,061	222,007	226,890	238,826	11,936	5.26%
Unconditional grant/subvention inconditionnelle	20,967	20,967	18,869	18,869	18,869	18,869	18,869	16,982	(1,887)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	30,000		33,600		58,000		75,845	76,943	1,098	1.45%
Sale of services/vente de services	23,712	30,416	23,903	35,931	25,047	58,000	21,750		(21,750)	-100.00%
Other revenue own source/autres revenus propres sources	24,300	12,959	20,799	11,707	53,783	14,107	38,588	20,979	(17,609)	-45.63%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources								10,000	10,000	100.00%
Other transfers/autres transferts		46,020		60,433		51,055		193	193	100.00%
Surplus 2nd previous year/surplus d'avant-dernière année			10,909	10,909			26,046		(26,046)	-100.00%
TOTAL	316,431	327,814	327,780	357,549	377,760	364,038	407,988	363,923	(44,065)	-10.80%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	63,592	63,479	61,658	73,996	67,422	78,554	86,482	87,163	681	0.79%
Protective services/services de protection										
Police	36,894	36,636	36,894	36,636	36,894	38,829	44,560	47,940	3,380	7.59%
Fire-operating/service d'incendie	55,296	60,720	58,600	59,682	69,715	49,950	72,000	65,170	(6,830)	-9.49%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence		40		2,648	5,000		4,000	1,000	(3,000)	-75.00%
Other/autre	500		500		500		500	500	0	0.00%
Transportation/transport	63,410	58,853	62,835	55,951	68,135	69,083	71,085	60,135	(10,950)	-15.40%
Environment health/hygiène	19,800	23,596	20,400	21,514	23,800	21,536	22,800	27,800	5,000	21.93%
Public health/santé publique										
Environmental development/urbanisme	1,000	1,158	1,000		5,900		5,862	4,800	(1,062)	-18.12%
Recreation & culture/loisirs & culture	12,200	22,686	12,000	28,182	34,100	19,657	36,934	19,000	(17,934)	-48.56%
Fiscal services/services financiers										
Debt cost/coût de la dette	47,798	47,314	73,893	52,894	63,685	91,617	63,727	42,618	(21,109)	-33.12%
Transfers/transferts							38		(38)	-100.00%
Deficit 2nd previous year/déficit avant-dernière année	15,941	15,941			2,609	2,609		7,797	7,797	100.00%
TOTAL	316,431	330,423	327,780	331,503	377,760	371,835	407,988	363,923	(44,065)	-10.80%
SURPLUS/DÉFICIT		(2,609)		26,046		(7,797)				
Debt cost ratio	15.11%		22.54%		16.86%		15.62%	11.71%	-3.91%	-25.03%
Net budget/budget net	238,419		238,569		240,930		245,759	255,808	10,049	4.09%
Unconditional grant/subv. inconditionnelle	20,967		18,869		18,869		18,869	16,982	(1,887)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	217,452		219,700		222,061		226,890	238,826	11,936	5.26%
Municipal tax base/assiette fiscale	18,224,681		18,410,350		18,612,204		18,914,900	19,316,986	402,086	2.13%
Tax rate/taux de taxe	1.1932		1.1934		1.1931		1.1995	1.2364	0.0368	3.07%

MUNICIPALITY/MUNICIPALITÉ STANLEY POPULATION: 460	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau										
Sale of Sewerage services/Tarif du service d'égout	40,560	40,260	44,420	48,090	44,420	47,600	44,420	44,980	560	1.26%
Other sales of service/ Autre ventes de services										
Water Supply for Fire Protection/Approvisionnement en eau -incendies										
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	400	3,409	400	3,351	800	2,453	800	800	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts						7,088				
Surplus from a previous year/ Excédent d'une année précédente	47,168	5,723	26,311	26,311			40,412		(40,412)	-100.00%
TOTAL	88,128	49,392	71,131	77,752	45,220	57,141	85,632	45,780	(39,852)	-46.54%
EXPENDITURES/DEPENSES										
Water Supply/Approvisionnement en eau										
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	37,832	38,749	43,026	35,004	29,926	32,669	29,467	33,811	4,344	14.74%
Water System Debt Charges/Service de la dette pour service d'eau										
Sewer System Debt Charges/Service de la dette pour service d'égouts	150	2,355	144		144	1,241	3,165	3,078	(87)	-2.75%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	47,168	20,000	26,311	2,336		48,778	52,000	1,606	(50,394)	100.00%
Deficit from a previous year/Déficit d'une année précédente					15,150	15,150		5,285	5,285	100.00%
Other Fiscal services/Autres services financiers	2,978	3,438	1,650				1,000	2,000	1,000	100.00%
TOTAL	88,128	64,542	71,131	37,340	45,220	97,838	85,632	45,780	(39,852)	-46.54%
SURPLUS/DEFICIT		(15,150)		40,412		(40,697)				
Water Rate:										
Sewer Rate:	$ 240.00		$ 280.00		$ 280.00		$ 280.00	$ 280.00	$ -	0.00%
Combined Rate:	$ 240.00		$ 280.00		$ 280.00		$ 280.00	$ 280.00	$ -	0.00%

Municipality/municipalité: SUSSEX CORNER POPULATION: 1,321	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	445,564	445,564	489,493	489,493	523,141	523,141	552,099	587,732	35,633	6.45%
Unconditional grant/subvention inconditonnelle	93,174	93,174	83,853	83,853	83,853	83,853	83,853	75,468	(8,385)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements	7,030	7,031	7,030	7,031	7,030	6,871	5,871	7,030	159	2.31%
Sale of services/vente de services	14,810	8,548	20,250	17,074	20,000	14,143	22,350	22,950	600	2.68%
Other revenue own source/autres revenus propres sources	2,250	4,491	2,150	2,296	900	714	900	820	(80)	-8.89%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		12,035		11,279		14,147				
Other transfers/autres transferts										
Surplus 2nd previous year/surplus d'avant-dernière année	10,628	10,628	16,826	16,827	3,954	3,954	12,965	21,860	8,895	68.61%
TOTAL	573,456	581,471	619,602	627,853	638,878	646,823	679,038	715,860	36,822	5.42%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	101,896	90,931	107,925	99,439	113,069	104,021	118,762	133,070	14,308	12.05%
Protective services/services de protection										
Police	114,982	114,982	114,982	114,982	114,982	113,950	113,606	117,569	3,963	3.49%
Fire-operating/service d'incendie	33,131	33,131	33,990	34,517	33,950	34,765	35,240	34,750	(490)	-1.39%
Water costs/coût de l'eau	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0	0.00%
Emergency measures/mesures d'urgence	4,000	2,946	13,000	359	7,000		7,000	5,000	(2,000)	-28.57%
Other/autre	19,826	18,145	19,772	19,761	20,200	19,310	18,121	3,850	(14,271)	-78.75%
Transportation/transport	119,768	129,591	138,302	140,361	145,533	136,485	156,749	154,202	(2,547)	-1.62%
Environment health/hygiène	65,676	66,377	71,097	65,975	68,897	65,057	72,450	83,500	11,050	15.25%
Public health/santé publique										
Environmental development/urbanisme	3,500	2,509	3,500	2,634	6,900	5,462	8,500	32,411	23,911	281.31%
Recreation & culture/loisirs & culture	35,306	43,118	44,350	46,435	54,851	59,500	61,878	46,469	(15,409)	-24.90%
Fiscal services/services financiers										
Debt cost/coût de la dette	36,371	36,787	32,681	50,425	33,496	46,433	46,732	65,039	18,307	39.17%
Transfers/transferts										
Deficit 2nd previous year/déficit avant-dernière année										
TOTAL	573,456	577,517	619,602	614,888	638,878	624,963	679,038	715,860	36,822	5.42%
SURPLUS/DEFICIT		3,954		12,965		21,860				
Debt cost ratio	6.17%		5.27%		5.24%		6.88%	9.09%	2.20%	32.02%
Net budget/budget net	538,738		573,346		606,994		630,952	663,200	27,248	4.28%
Unconditional grant/subv. inconditionnelle	93,174		83,853		83,853		83,853	75,468	(8,385)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	445,564		489,493		523,141		552,099	587,732	35,633	6.45%
Municipal tax base/assiette fiscale	41,113,700		42,758,050		44,008,100		46,373,850	49,030,100	2,656,250	5.73%
Tax rate/taux de taxe	1.0837		1.1448		1.1887		1.1905	1.1987	0.0082	0.69%

UTILITY BUDGET AND AUDIT INFORMATION 2000/2004 INFORMATION BUDGET ET VÉRIFICATION SERVICES PUBLICS

MUNICIPALITY/MUNICIPALITÉ: SUSSEX CORNER POPULATION 1,321	2000 BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	141,477	141,717	142,602	143,758	143,602	144,966	146,560	147,000	440	0.30%
Sale of Sewerage services/Tarif du service d'egout	74,303	74,430	74,897	75,096	75,161	75,593	76,190	77,000	810	1.06%
Other sales of service/ Autre ventes de services	3,000		5,000		5,000		5,000	5,000	0	0.00%
Water Supply for Fire Protection/Approvisionnement en eau -incendies	40,000		40,000		40,000		40,000	40,000	0	0.00%
Frontage Fees/Frais de façade										
Other revenue from own sources/ Autre revenus propres sources	3,304	48,738	3,000	42,700	3,000	45,213	3,000	3,000	0	0.00%
Unconditional transfers/Transferts inconditionnels										
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts			15,000		3,000					
Surplus from a previous year/ Excédent d'une année précédente	15,732	15,732			2,290	2,290				
TOTAL	277,816	280,617	280,499	261,554	272,053	268,062	270,750	272,000	1,250	0.46%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	48,878	45,375	48,036	42,105	50,658	52,255	53,397	53,335	(62)	-0.12%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	39,510	33,520	32,570	29,824	35,486	34,081	32,109	34,800	2,691	8.38%
Water System Debt Charges/Service de la dette pour service d'eau	78,169	74,077	82,808	82,621	84,818	84,246	75,398	77,289	1,891	2.51%
Sewer System Debt Charges/Service de la dette pour service d'égouts	92,045	91,261	94,415	86,808	86,031	86,041	94,586	94,879	293	0.31%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves		24,009	3,000	19,094	4,000	4,339	4,000	2,000	(2,000)	-50.00%
Deficit from a previous year/Deficit d'une année précédente	9,614	9,614	8,526	8,524						
Other Fiscal services/Autres services financiers	9,600	471	11,144	277	11,060	9,570	11,260	9,697	(1,563)	-13.88%
TOTAL	277,816	278,327	280,499	269,253	272,053	270,532	270,750	272,000	1,250	0.46%
SURPLUS/DEFICIT		2,290		(7,699)		(2,470)				
Water Rate	$ 250.00		$ 250.00		$ 250.00		$ 250.00	$ 250.00	$ -	0.00%
Sewer Rate	$ 132.00		$ 132.00		$ 132.00		$ 132.00	$ 132.00	$ -	0.00%
Combined Rate	$ 382.00		$ 382.00		$ 382.00		$ 382.00	$ 382.00	$ -	0.00%

Municipality/municipalité TIDE HEAD POPULATION 1,149	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC.	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	396,868	396,868	416,420	416,420	440,291	440,291	472,899	495,941	23,042	4.87%
Unconditional grant/subvention inconditionnelle	93,248	93,248	83,919	83,919	83,919	83,919	83,919	75,527	(8,392)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements										
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	2,050	4,863	3,020	4,862	2,320	52,469	1,300	1,175	(125)	-9.62%
Other unconditional transfers/autres transf. inconditionnels										
Cond. transfers other sources/transf. cond. autres sources		10,603		39,933		21,381	10,093		(10,093)	-100.00%
Other transfers/autres transferts		25,636			38		5,021	157	(4,864)	-96.87%
Surplus 2nd previous year/surplus d'avant-dernière année	302	303	217	216	520	520		484	484	100.00%
TOTAL	492,468	531,521	503,576	545,350	527,088	598,580	573,232	573,284	52	0.01%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	75,974	72,295	79,320	87,094	96,815	109,154	99,987	111,397	11,410	11.41%
Protective services/services de protection										
Police	100,620	100,620	100,620	100,620	100,620	99,266	98,814	102,261	3,447	3.49%
Fire-operating/service d'incendie	23,755	21,699	28,100	37,744	31,070	31,524	28,535	30,800	2,265	7.94%
Water costs/coût de l'eau	3,436	3,436	6,798	6,798	13,485	13,485	20,200	19,678	(522)	-2.58%
Emergency measures/mesures d'urgence						341		840		
Other/autre	1,750	1,744	1,750	1,698	1,750	1,620	1,750	1,750	0	0.00%
Transportation/transport	111,291	100,012	103,881	125,139	106,186	130,095	105,376	110,970	5,594	5.31%
Environment health/hygiène	46,049	47,549	49,394	51,829	54,809	52,871	60,430	62,794	2,364	3.91%
Public health/santé publique										
Environmental dev/gmnt/urbanisme	11,502	15,649	11,135	17,766	12,547	38,274	17,011	15,582	(1,429)	-8.40%
Recreation & culture/loisirs & culture	42,768	42,968	40,937	43,062	44,338	44,567	44,342	45,223	881	1.99%
Fiscal services/services financiers										
Debt cost/coût de la dette	40,023	40,032	31,326	31,340	31,118	31,067	30,778	31,324	546	1.77%
Transfers/transferts	35,300	84,997	50,315	42,925	34,300	45,832	65,143	40,665	(24,878)	-37.96%
Deficit 2nd previous year/déficit avant-dernière année							466			
TOTAL	492,468	531,001	503,576	545,816	527,088	598,096	573,232	573,284	52	0.01%
SURPLUS/DEFICIT		520		(466)		484				
Debt cost ratio	8.13%		6.22%		5.90%		5.37%	5.46%	0.09%	1.76%
Net budget/budget net	490,116		500,339		524,210		556,818	571,468	14,650	2.63%
Unconditional grant/subv. inconditionnelle	93,248		83,919		83,919		83,919	75,527	(8,392)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	396,868		416,420		440,291		472,899	495,941	23,042	4.87%
Municipal tax base/assiette fiscale	32,548,820		33,332,740		34,397,751		35,825,550	36,845,463	1,019,913	2.85%
Tax rate/taux de taxe	1.2193		1.2493		1.2800		1.3200	1.3460	0.0260	1.97%

MUNICIPALITY/MUNICIPALITÉ TIDE HEAD POPULATION 1,149	2000 BUDGET	2000 AUDIT VERIFIC.	2001 BUDGET	2001 AUDIT VERIFIC.	2002 BUDGET	2002 AUDIT VERIFIC.	2003 BUDGET	2004 BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Sale of Water /Vente d'eau	114,837	94,088	99,804	101,088	103,471	122,172	109,179	119,166	9,987	9.15%
Sale of Sewerage services/Tarif du service d'égout	20,706	20,860	25,210	24,951	29,121	28,982	35,531	42,161	6,630	18.66%
Other sales of service/ Autre ventes de services						200				
Water Supply for Fire Protection/Approvisionnement en eau -incendies	3,436	3,436	6,796	6,796	13,485	13,485	20,200	19,678	(522)	-2.58%
Frontage Fees/Frais de façade		3,750								
Other revenue from own sources/ Autre revenus propres sources	1,500	5,458	2,050	3,157	2,050	1,148	1,225	1,400	175	14.29%
Unconditional transfers/Transferts inconditionnels		293,683		238,679		1,510				
Conditional transfers/Transferts conditionnels										
Other transfers/Autres transferts										
Surplus from a previous year/ Excédent d'une année précédente	448	488	966	966	807	807	815	1,083	268	32.88%
TOTAL	140,927	421,763	134,828	375,639	148,934	168,304	166,950	183,488	16,538	9.91%
EXPENDITURES/DÉPENSES										
Water Supply/Approvisionnement en eau	86,480	89,008	85,800	84,193	88,415	93,186	94,870	87,293	(7,577)	-7.99%
Sewage Collection and Disposal/Raccordement et évacuation des eaux d'égouts	26,913	28,691	27,893	27,107	29,938	48,791	33,693	42,529	8,836	26.23%
Water System Debt Charges/Service de la dette pour service d'eau	1,800	1,800	1,905	1,999	8,464	8,404	8,824	8,712	(112)	-1.27%
Sewer System Debt Charges/Service de la dette pour service d'égouts	7,774	7,775	8,230	8,277	11,817	11,787	11,563	11,779	216	1.87%
Transfers to own Funds and Reserves/Transferts aux propres fonds et réserves	18,000	293,682	11,000	254,878	10,300	5,051	18,000	33,175	15,175	84.31%
Deficit from a previous year/Déficit d'une année précédente										
Other Fiscal services/Autres services financiers										
TOTAL	140,967	420,956	134,828	376,454	148,934	167,221	166,950	183,488	16,538	9.91%
SURPLUS/DÉFICIT		807		(815)		1,083				
Water Rate	$ 150.00		$ 160.00		$ 165.00		$ 170.00	$ 175.00	$ 5.00	2.94%
Sewer Rate	$ 50.00		$ 60.00		$ 70.00		$ 85.00	$ 100.00	$ 15.00	17.65%
Combined Rate	$ 200.00		$ 220.00		$ 235.00		$ 255.00	$ 275.00	$ 20.00	7.84%

Municipality/municipalité TRACY POPULATION 601	2000 BUDGET BUDGET	2000 AUDIT VÉRIFIC.	2001 BUDGET BUDGET	2001 AUDIT VÉRIFIC	2002 BUDGET BUDGET	2002 AUDIT VÉRIFIC.	2003 BUDGET BUDGET	2004 BUDGET BUDGET	Increase [decrease] augmentation [diminution]	Change % Changement %
REVENUES/REVENUS										
Warrant/mandat	155,082	155,082	160,895	160,895	163,423	163,423	184,539	198,568	14,029	7.60%
Unconditional grant/subvention inconditonnelle	71,980	71,980	64,779	64,779	64,779	64,779	64,779	58,301	(6,478)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Services other governments/services autres gouvernements					25,323		27,393		(27,393)	-100.00%
Sale of services/vente de services										
Other revenue own source/autres revenus propres sources	10,650	8,101	13,910	9,817	9,300	10,364	9,260	8,955	(305)	-3.29%
Other unconditional transfers/autres transf. inconditionnels								812		
Cond. transfers other sources/transf. cond. autres sources		10,878		15,232		34,226				
Other transfers/autres transferts					24		26		(26)	-100.00%
Surplus 2nd previous year/surplus d'avant-dernière année			10,072	10,072	4,544	4,544	357	1,523	1,166	326.61%
TOTAL	237,712	246,041	249,656	260,795	267,393	277,336	286,354	268,159	(18,195)	-6.35%
EXPENDITURES/DÉPENSES										
General gov't/gouvern. général	39,624	49,197	44,618	42,908	57,785	51,641	53,853	59,595	5,742	10.66%
Protective services/services de protection										
Police	52,030	52,030	52,030	52,030	52,030	51,772	51,686	53,489	1,803	3.49%
Fire-operating/service d'incendie	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	0	0.00%
Water costs/coût de l'eau										
Emergency measures/mesures d'urgence										
Other/autre	1,700	1,584	1,700	2,324	2,000	1,759	2,260	2,300	40	1.77%
Transportation/transport	79,100	69,606	98,508	90,211	86,920	92,745	93,245	93,411	(4,834)	-4.92%
Environment health/hygiène	23,000	17,484	19,500	18,443	43,834	42,637	45,510	24,864	(20,646)	-45.37%
Public health/santé publique										
Environmental development/urbanisme	1,900	1,800	1,800	1,896	1,800	1,800	1,800	2,400	600	33.33%
Recreation & culture/loisirs & culture	10,000	3,747	14,000	4,778	5,524	4,932	15,500	14,600	(900)	-5.81%
Fiscal services/services financiers										
Debt cost/coût de la dette										
Transfers/transferts		15,691		30,348		11,027				
Deficit 2nd previous year/déficit avant-dernière année	12,858	12,858								
TOTAL	237,712	241,497	249,656	260,438	267,393	275,813	286,354	268,159	(18,195)	-6.35%
SURPLUS/DEFICIT		4,544		357		1,523	-			
Debt cost ratio	0.00%		0.00%		0.00%		0.00%	0.00%	0.00%	0.00%
Net budget/budget net	227,062		225,674		228,202		249,318	256,869	7,551	3.03%
Unconditional grant/subv. inconditionnelle	71,980		64,779		64,779		64,779	58,301	(6,478)	-10.00%
Federal payment in lieu of taxes/Paiement fédéral tenant lieu d'impôt										
Warrant/mandat	155,082		160,895		163,423		184,539	198,568	14,029	7.60%
Municipal tax base/assiette fiscale	12,618,115		13,091,498		13,297,200		15,015,300	15,476,345	461,045	3.07%
Tax rate/taux de taxe	1.2290		1.2290		1.2290		1.2290	1.2830	0.0540	4.40%